

COMPARATIVE TAX POTENTIAL:
Tax Burden in Idaho and the United States
Fiscal Year 1999

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Acknowledgement:

Tax and population information is available from the U.S. Census Bureau, at www.census.gov/govs/www/estimate.html, the Bureau's Internet website, although information supplied for this report may vary slightly from website information. Income is derived from U.S. Bureau of Economic Analysis quarterly estimates.

Comparative Tax Potential FY 1999
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TAX BURDEN IN IDAHO AND THE UNITED STATES - FISCAL YEAR 1999

IDAHO REVENUE SYSTEM - SUMMARY:

The Idaho revenue and taxation picture is typified by moderate overall taxes and a broad structure with good balance between tax components. When observed on a regional basis, Idaho is in the somewhat unusual position of relying on three major taxes (income, sales, and property), as opposed to the systems hinged on only two taxes that are found in each of our border states except Utah. On the basis of taxes paid per person, the breadth of the Idaho system produces the effect of being moderate in most specific tax types, while ranking our overall per capita tax burden 41st highest nationally and 10th highest in the eleven western states. Because of relatively low income in Idaho (with a rank of 46th nationally and 9th out of 11 western states), however, our tax burden relative to income is above the U.S. median at 17th nationally, and Idaho is 3rd highest out of the 11 western states with respect to this measurement.

The Idaho tax system traditionally has tended to rely too little on property tax and sales tax, and comparatively too much on motor vehicle taxes and income taxes in relation to both regional and national practices. This year's pattern shows reduced reliance on corporate income tax as well. Similar overall patterns emerge using either income-based or population-based comparisons; however our tax burden appears considerably lower when computed on a per capita basis.

A comparison of 1998 and 1999 Idaho tax burden shows the following for our major taxes.

1. Idaho's individual income tax burden increased slightly to 22.3% over the U.S. average, on the basis of this tax in comparison to total personal income. Idaho remains moderately high and nearing our 1991 high (24% over the U.S. average) for this tax. There have been slight upward changes in our national and regional rankings.
2. Corporate income tax burden in Idaho continued the downward trend established in 1997 and has declined from 30% over the U.S. average in 1996 to 22.5% below the U.S. average in 1999. This represents the lowest relative burden for this tax since 1993. A similar trend can be noted when this tax is examined on a per capita basis, where Idaho has declined from a relative burden 6.5% over the U.S. average in 1996 to 38.3% below the U.S. average in 1999. This is the lowest relative burden recorded on the per capita scale since 1992.

Aside from a downturn relative to income or population, corporate income tax revenue fell 18.3% and only three states (Alaska, Louisiana, and Missouri) experienced greater decreases in this tax.

3. Property tax burdens in Idaho rose slightly in 1999, but remain below U.S. averages (7.0% or 25.9%, depending on whether income or population is used as a basis for the measurement). However, income based property tax ranks continue to show slight increases, with the current ranking the highest since 1979. This correlates with recent Idaho property tax collection increases, which typically have exceeded national property tax increases. In 1999, the increase in Idaho was 6.9%, while the national increase was only 4.1%.

4. Idaho's income and population based national sales tax ranks rose slightly in 1999, but remain low, considerably below the U.S. average. Our sales tax burden was 4.4% below the U.S. average on a tax vs. income basis, and 23.8% below on a per capita basis.
5. Idaho's motor vehicle taxes (fuel taxes and licenses and registration fees) stabilized in 1999 in relation to those of other states, but Idaho remains well above the national average in this category. Idaho's income based motor vehicle tax burden was 92.7% over the U.S. average, based on income, and 53.5% over the U.S. average on a per capita basis. Comparisons between states are difficult for these taxes, because some states require motor vehicles to pay personal property tax, in which case the amounts would be included in the property tax category. Idaho's motor vehicle registration fees are in lieu of property tax and tend to inflate the apparent relative level of Idaho motor vehicle taxes.

Idaho's major taxes traditionally have been well balanced. In 1999, property taxes raised 26.8 % of overall tax revenue, while income taxes accounted for 31.0% (individual for 27.9% and corporate income tax for 3.2%), and sales tax accounted for 23.1% of our revenue. The proportion each tax represents of Idaho tax revenue is nearly the same as has been noted for several years, except that the corporate income tax share shrank notably in 1999.

Regionally, western states either do not have sales tax or tend to rely more on this tax than most other areas of the country. Idaho deviates noticeably from either of these programs. This is most evident in the per capita sales tax study, in which Idaho ranks 39th, while no other western state that uses this tax ranks lower than 16th. This discrepancy is still evident, although not as distinctly, in the income based sales tax comparison where Idaho ranks 28th and the other western states rank from 1st to 22nd.

There were no major tax changes in Idaho in 1999. However, tax collection increases in the less elastic property and sales tax categories exceeded U.S. average increases to a greater extent than in the individual income tax and Idaho's corporate income tax decreased to a much greater extent than was the case nationally. The following table summarizes changes in tax collections in Idaho and nationally.

Tax Type	Idaho - FY 98/99 Percent Change	U.S. - FY 98/99 Percent Change
Property	6.9%	4.1%
Sales	7.5%	6.3%
Individual Income	8.7%	7.8%
Corporate Income	-18.3%	-1.4%
Motor Vehicle	3.6%	3.0%
Overall	5.9%	5.3%

The overall Idaho tax picture remains one of state and local tax utilization that closely matches the U.S. average in relation to income, and shows significant underutilization in relation to population. Idaho's per capita income continued to rise at a slower pace than the national average (4.7% v. 5.3%). However, our rank remained 46th nationally and 9th in the 11 western states.

METHODOLOGY:

Tax burdens throughout the nation can be compared by determining tax collections in proportion to the personal income in a given state and comparing this to the hypothetical tax generated by applying the national average tax rate to each state's income. In addition, a per capita tax burden can be determined by applying the national average per capita amount of any tax to each state's population. The result of these calculations is known as a state's tax capacity or tax potential, since the amount shown represents tax that would have been collected in each state if the tax rates for that state equaled the national average rate.

This then tells us where each state stands in relation to the national average in terms of tax revenue generating ability.

If a state's potential tax or tax capacity is greater than its actual tax, that state is underutilizing its tax potential relative to the average state. Similarly, a state is overutilizing its tax potential if its actual tax collections exceed the potential determined from the average tax rate. The degree of over or under utilization is known as the tax effort, which is expressed as an index in relation to 100%, the point at which no over or under utilization is indicated.

Throughout this report, ranks are assigned with 1 equaling the highest taxes (or income on the per capita income chart).

NATIONAL CONDITIONS:

Total nationwide state and local taxes for fiscal year 1999 were \$815,341.5 million, up 5.3% since 1998; total personal income rose 6.2% to \$7,596,878 million. Dividing taxes by income, the national average tax rate declined slightly to 10.73% of income in 1999.

In 1999, total U.S. population increased by 0.9% to 272,691,000. The average overall per capita tax increased 4.4% to \$2,989.98. This rate of increase has slowed from 5.2% in 1998.

States which typically overutilize most or all taxes tend to be the ones whose residents have high tax burdens. California, for instance, whose taxes precipitated a major tax revolt in the 1970s, overutilized property taxes by more than \$3.25 billion in 1977-1978. In fiscal year 1999 (and for many years) California was the largest **underutilizer** of property tax (\$5.0 billion).

Overall tax overutilization reached an extreme this year of \$17.5 billion in New York (27.0% over the U.S. average), while the greatest amounts of underutilization were \$7.2 billion in Texas and \$4.0 billion in Florida. Patterns for New York, Texas, and Florida have become ingrained over time. However, tax utilization does change in response to economic conditions, tax policy decisions, or merely single year aberrations.

The most significant overall tax change in 1999 was in Alaska, where overall state and local tax revenue declined 12.5% and the state's overall rank dropped from 10th to 38th. Much of this decline was tied to significantly lower corporate income tax collections.

The most significant property tax decrease was in Minnesota, with a decline in revenue of 5.3% and change in rank from 16th to 25th (based on income). Arizona and Nevada experienced property tax revenue increases in excess of 13% and Arizona's rank changed from 29th to 26th.

Sales taxes increased 16.6% in Georgia, with increased emphasis on the local component of this tax. The most significant corporate income tax change occurred in Maine, with a 37.7% increase due to increased tax paid by a one time sale to an out of state utility company. The most significant change in individual income taxes was in Colorado, with an increase of 16.4%. Motor fuels taxes increased 37.9% in Wyoming as a result of a \$0.05 per gallon increase in the tax.

It is important to place the most emphasis on long term trends, since, often, when state rankings swing back and forth from year to year, this is an indication of data continuity problems and reporting errors, rather than real changes in taxation patterns.

DISTORTING FACTORS:

Each year states have one time or atypical collections or refunds, which may be large enough to affect individual state rankings or even to distort national averages used to compute each state's tax burden. For this reason, long term patterns of taxation should be ascertained by comparing states over several years. In addition, substitution of one tax for another may make the imposed tax appear higher. This effect is most apparent in states that have not enacted sales or income taxes. However, substitution of higher vehicle registration fees for personal property taxes on vehicles can alter apparent relative tax burdens (see: Idaho Revenue System - Summary).

For longitudinal analysis, all of the tax information presented in this study has been analyzed annually under the same methodology since the fiscal year 1984 study was prepared. Prior to that time, corporate and individual income taxes were combined, but identical utilization methodology has been employed back to fiscal year 1980. Reports beginning in 1980 are available from the Idaho State Tax Commission.

SUMMARY OF IDAHO'S TAX BURDEN:

On an overall basis, Idaho taxes are near the U.S. average on income based analyses, while the state remains significantly below the U.S. average on a per capita basis. Idaho's biggest changes were an increase in our overall income based rank from 22nd in 1998 to 17th in 1999 and decreases in our corporate income tax rank from 23rd to 31st, based on income, and from 25th to 36th, on a per capita basis.

In FY 1999, Idaho overutilized all taxes by \$56.8 million using income as a basis for comparison. Although still small, this is the fifth and largest overutilization reported since this analysis was begun in 1980.

Without regard to national comparison, because taxes increased only 5.9%, while income increased 6.5%, the overall tax burden in Idaho in 1999 decreased 0.5%, to \$109.37 per \$1,000 of income. Our per capita taxes rose 4.1%, to \$2,428 for each person. National average taxes in 1999 were \$107.33 per \$1,000 of income or \$2,990 for each person. These figures are not adjusted for inflation, which has more of an effect on year to year comparisons of per capita or total taxes. The following chart shows our tax effort and corresponding rank on a national level. An effort of 100% would indicate taxes equal to the U.S. average effective tax rate for a particular tax or overall.

	Based on Income		Based on Population	
Type of Tax	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	93.0	29	74.1	36
Sales	95.6	28	76.2	39
Individual Income	122.3	16	97.5	26
Corporate Income	77.5	31	61.7	36
Motor Vehicle	192.7	3	153.5	2
Overall	101.9	17	81.2	41

*Note: Lower ranks equal higher taxes, with 1 being the highest.

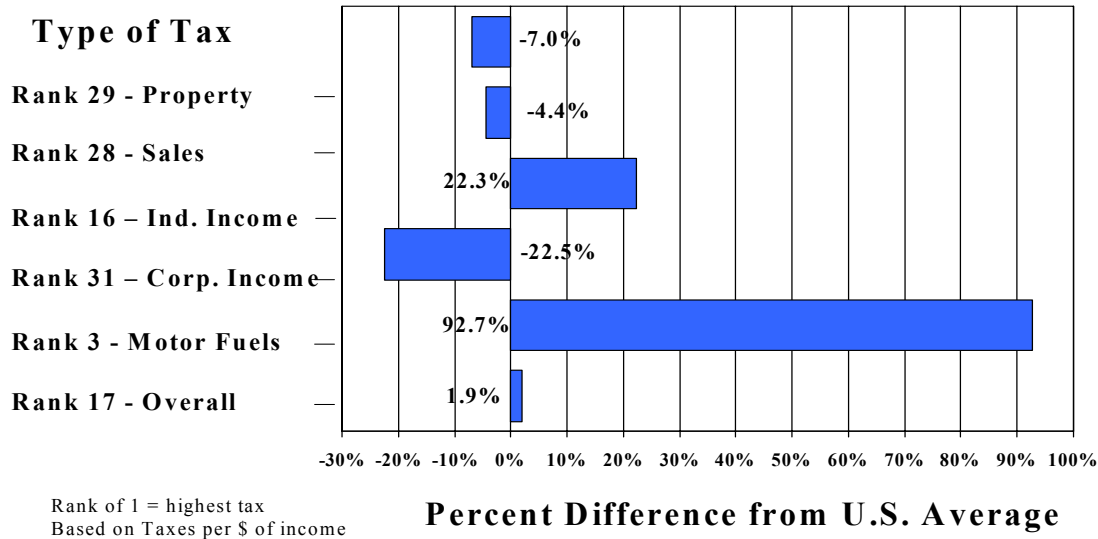
Because per capita income in Idaho is 20.3% lower than the U.S. average, ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

The following table compares Idaho's tax and income ranks for five years and shows how many states utilize each tax (the District of Columbia is considered a "state" for the purposes of this chart and all rankings in this report).

Type of Tax	Number of States	Income Basis for Rank						Population Basis for Rank					
		FY 94	FY 95	FY 96	FY 97	FY 98	FY 99	FY 94	FY 95	FY 96	FY 97	FY 98	FY 99
Property	51	37	35	34	31	30	29	38	37	35	36	36	36
Sales	47	22	25	25	29	30	28	34	36	36	38	40	39
Individual Income	44	15	16	15	15	16	16	24	27	27	27	28	26
Corporate Income	47	21	15	10	13	23	31	24	18	15	21	25	36
Motor Vehicle	51	6	9	9	3	3	3	9	16	13	4	3	2
Overall	51	25	23	24	21	22	17	38	40	40	41	41	41
Per Capita Income		40	40	42	45	46	46	XX	XX	XX	XX	XX	XX

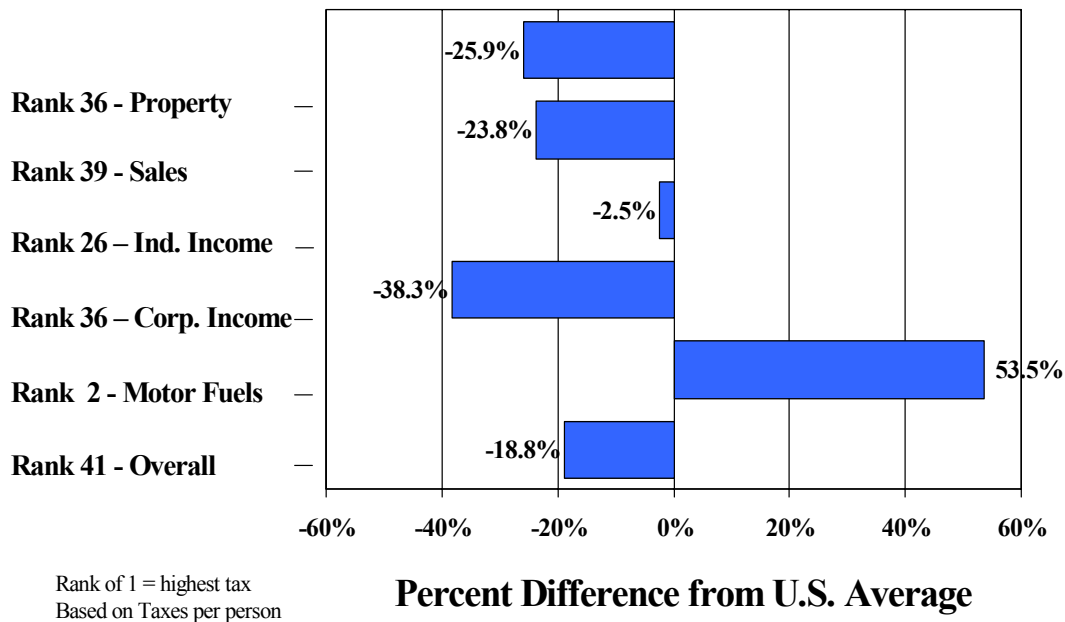
Graphically, Idaho's income based tax burden can be viewed as follows:

FY 1999 Taxes Idaho vs. U.S.



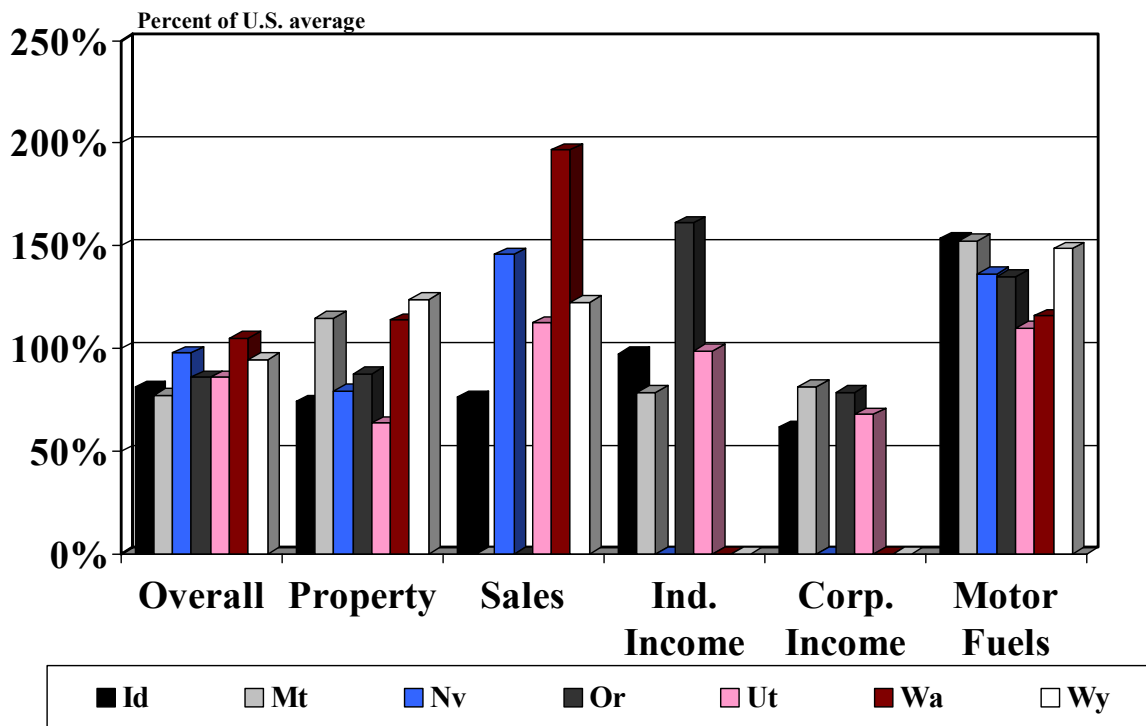
On a per capita (population) basis, our tax burden can be viewed using the following chart:

FY 1999 Taxes Idaho vs. U.S.



On a regional basis, Idaho can be effectively compared to states within the eleven western states area. A comparison with only our immediate neighboring states indicates the following:

Fiscal Year 1999 Tax Burden Idaho vs. Neighbor States



Based on per capita taxes. States compared to U.S. average.

The charts found on the next four pages indicate the results of income and population based comparisons both regionally and nationally. The first two charts show only ranks, while the final two indicate effective tax rates or amounts.

Income-Based Comparisons - FY 1999						
Type of Tax	Idaho's Position Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank:		Western States with Higher Taxes National Rank:		Western States Not Using Tax
Property Tax	6 (29)	Colorado	32	Arizona	26	
		California	34	Montana	5	
		Nevada	40	Oregon	28	
		Utah	37	Washington	18	
		New Mexico	49	Wyoming	8	
Sales Tax	9 (28)			Arizona	7	Montana
				California	19	Oregon
				Colorado	22	
				Nevada	10	
				New Mexico	2	
				Utah	8	
				Washington	1	
				Wyoming	12	
Individual Income Tax	3 (16)	Arizona	39	California	14	Nevada
		Colorado	22	Oregon	3	Washington
		Montana	30			Wyoming
		New Mexico	36			
		Utah	17			
Corporate Income Tax	7 (31)	Colorado	42	Arizona	17	Nevada
				California	12	Washington
				Montana	18	Wyoming
				New Mexico	21	
				Oregon	27	
				Utah	26	
Motor Vehicle Tax	2 (3)	Arizona	33	Montana	2	
		California	44			
		Colorado	39			
		New Mexico	4			
		Oregon	12			
		Nevada	20			
		Utah	16			
		Washington	29			
		Wyoming	6			
All State & Local Taxes	3 (17)	Arizona	29	New Mexico	7	
		California	19	Utah	11	
		Colorado	42			
		Montana	26			
		Nevada	45			
		Oregon	44			
		Washington	23			
		Wyoming	18			

Note: Rank of 1 = highest effective rate.

Population-Based Comparisons - FY 1999						
Type of Tax	Idaho's Position Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank		Western States with Higher Taxes National Rank		Western States Not Using Tax
Property Tax	9 (36)	New Mexico Utah	50 40	Arizona California Colorado Montana Nevada Oregon Washington Wyoming	33 32 24 14 34 31 15 12	
Sales Tax	9 (39)			Arizona California Colorado Nevada New Mexico Utah Washington Wyoming	12 14 15 4 5 16 1 11	Montana Oregon
Individual Income Tax	5 (26)	Arizona Montana New Mexico	39 35 38	California Colorado Oregon Utah	10 15 5 25	Nevada Washington Wyoming
Corporate Income Tax	7 (36)	Colorado	37	Arizona California Montana New Mexico Oregon Utah	20 10 23 26 24 27	Nevada Washington Wyoming
Motor Vehicle Tax	1 (2)	Arizona California Colorado Montana Nevada New Mexico Oregon Washington Wyoming	38 42 31 3 9 12 11 21 4			
All State & Local Taxes	10 (41)	Montana	46	Arizona California Colorado Nevada New Mexico Oregon Utah Washington Wyoming	38 13 18 20 35 34 36 14 24	

Note: A rank of 1 = highest effective rate.

Effective Tax Rate as Percent of 1999 Total Personal Income							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.94%	4.65%	2.94%	1.57%	5.53%	3.08%	1.21%
		MT	ID	NM	NH	AZ	AL
Sales Tax	2.52%	4.95%	3.48%	0%	4.95%	2.57%	0%
		WA	WY	MT OR	WA	ND	DE MT NH OR
Individual Income Tax	3.05%	4.26%	2.52%	0%	4.68%	2.62%	0%
		OR	MT	NV WA WY	DC	PA	FL NV SD TX WA WY AK
Corporate Income Tax	0.35%	0.57%	0.37%	0%	1.22%	0.47%	0%
		CA	OR	NV WA WY	AK	MT	NV TX WA WY
*Motor Vehicle Tax	1.15%	1.17%	0.82%	0.49%	1.27%	0.69%	0.20%
		MT	UT	CA	OK	OH	NY
Total State & Local Taxes	10.94%	11.97%	10.77%	9.78%	14.63%	10.65%	8.54%
		NM	WA	NV	DC	MT	NH

*Includes motor fuels.

Idaho's Fiscal Year 1999 Total Per Capita Taxes (\$)							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 651	\$1,089	\$ 767	\$ 338	\$1,761	\$ 829	\$ 273
		WY	CA	NM	NJ	OH	AL
Sales Tax	\$ 560	\$ 1,446	\$ 837	\$ 0	\$ 1,446	\$ 661	\$ 0
		WA	CA	MT OR	WA	ME	DE MT NH OR
Individual Income Tax	\$ 677	\$ 1,119	\$ 547	\$ 0	\$ 1,835	\$ 677	\$ 0
		OR	MT	NV WA WY	DC	ID	FL NV WA WY AK
Corporate Income Tax	\$ 77	\$ 165	\$ 85	\$ 0	\$ 419	\$ 94	\$ 0
		CA	UT	NV WA WY	DC	NM	NV TX WA WY
*Motor Vehicle Tax	\$ 256	\$ 256	\$ 218	\$ 142	\$ 287	\$ 184	\$ 66
		ID	NM	CA	OK	UT	NY
Total State & Local Taxes	\$2,428	\$ 3,167	\$ 2,574	\$ 2,312	\$ 5,729	\$ 2,761	\$ 2,007
		CA	OR	MT	DC	GA	AL

*Includes motor fuels.

APPENDIX

CHART I: FY 1999, PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

08/14/02

State	Personal Income FY 1999 \$ Million	State & Local FY99 Property Tax Revenue \$ Million	Tax Capacity Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	7,596,878	239,671.6			3.15%		
Alabama	98,662	1,191.8	3,112.6	1,920.8	1.21%	38.3%	51
Alaska	17,293	727.8	545.6	(182.3)	4.21%	133.4%	7
Arizona	116,306	3,584.2	3,669.3	85.1	3.08%	97.7%	26
Arkansas	55,056	966.7	1,736.9	770.2	1.76%	55.7%	46
California	963,702	25,425.0	30,403.5	4,978.6	2.64%	83.6%	34
Colorado	122,727	3,413.6	3,871.9	458.3	2.78%	88.2%	32
Connecticut	127,541	5,174.8	4,023.7	(1,151.1)	4.06%	128.6%	10
Delaware	22,379	348.5	706.0	357.5	1.56%	49.4%	50
Dist. of Col.	20,326	679.6	641.3	(38.3)	3.34%	106.0%	22
Florida	412,432	13,901.0	13,011.7	(889.3)	3.37%	106.8%	20
Georgia	207,252	5,422.8	6,538.5	1,115.7	2.62%	82.9%	35
Hawaii	32,045	594.6	1,011.0	416.4	1.86%	58.8%	45
Idaho	27,790	815.7	876.7	61.1	2.94%	93.0%	29
Illinois	368,809	14,100.0	11,635.5	(2,464.5)	3.82%	121.2%	12
Indiana	152,486	5,177.1	4,810.7	(366.4)	3.40%	107.6%	19
Iowa	71,937	2,532.7	2,269.5	(263.2)	3.52%	111.6%	15
Kansas	69,105	2,115.0	2,180.2	65.2	3.06%	97.0%	27
Kentucky	89,717	1,666.3	2,830.4	1,164.1	1.86%	58.9%	44
Louisiana	98,581	1,620.1	3,110.1	1,490.0	1.64%	52.1%	47
Maine	30,085	1,546.9	949.1	(597.7)	5.14%	163.0%	2
Maryland	162,991	4,144.1	5,142.1	998.1	2.54%	80.6%	36
Massachusetts	210,999	7,300.6	6,656.8	(643.8)	3.46%	109.7%	16
Michigan	269,934	8,810.6	8,516.1	(294.5)	3.26%	103.5%	23
Minnesota	143,320	4,458.9	4,521.6	62.7	3.11%	98.6%	25
Mississippi	56,083	1,389.9	1,769.4	379.4	2.48%	78.6%	38
Missouri	141,413	3,305.4	4,461.4	1,156.0	2.34%	74.1%	39
Montana	19,172	891.1	604.8	(286.3)	4.65%	147.3%	5
Nebraska	44,339	1,567.0	1,398.8	(168.2)	3.53%	112.0%	14
Nevada	54,090	1,261.1	1,706.5	445.3	2.33%	73.9%	40
New Hampshire	36,421	2,014.4	1,149.0	(865.4)	5.53%	175.3%	1
New Jersey	284,204	14,336.0	8,966.3	(5,369.8)	5.04%	159.9%	4
New Mexico	37,348	587.8	1,178.3	590.4	1.57%	49.9%	49
New York	602,502	24,758.7	19,008.1	(5,750.6)	4.11%	130.3%	9
North Carolina	197,714	4,350.6	6,237.6	1,887.0	2.20%	69.7%	41
North Dakota	14,788	497.2	466.5	(30.7)	3.36%	106.6%	21
Ohio	298,387	9,334.4	9,413.7	79.4	3.13%	99.2%	24
Oklahoma	76,003	1,237.7	2,397.8	1,160.1	1.63%	51.6%	48
Oregon	86,996	2,558.2	2,744.6	186.4	2.94%	93.2%	28
Pennsylvania	337,058	9,659.1	10,633.7	974.7	2.87%	90.8%	31
Rhode Island	28,291	1,285.1	892.5	(392.6)	4.54%	144.0%	6
South Carolina	89,106	2,476.0	2,811.2	335.2	2.78%	88.1%	33
South Dakota	17,875	617.3	563.9	(53.3)	3.45%	109.5%	17
Tennessee	136,927	2,684.0	4,319.9	1,635.8	1.96%	62.1%	43
Texas	526,115	18,805.0	16,598.2	(2,206.7)	3.57%	113.3%	13
Utah	47,983	1,191.7	1,513.8	322.1	2.48%	78.7%	37
Vermont	15,071	765.7	475.5	(290.2)	5.08%	161.0%	3
Virginia	199,112	5,757.5	6,281.7	524.2	2.89%	91.7%	30
Washington	168,216	5,763.4	5,307.0	(456.4)	3.43%	108.6%	18
West Virginia	37,150	811.8	1,172.0	360.3	2.19%	69.3%	42
Wisconsin	140,617	5,524.6	4,436.3	(1,088.3)	3.93%	124.5%	11
Wyoming	12,432	522.7	392.2	(130.5)	4.20%	133.3%	8

CHART II: FY 1999, SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

08/14/02

State	Personal Income FY 1999 \$ Million	State & Local FY99 Sales Tax Revenue \$ Million	Tax Capacity: Potential Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave. Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	7,596,878	200,626.8			2.64%		
Alabama	98,662	2,740.5	2,605.6	(134.9)	2.78%	105.2%	20
Alaska	17,293	126.2	456.7	330.4	0.73%	27.6%	47
Arizona	116,306	4,294.0	3,071.5	(1,222.5)	3.69%	139.8%	7
Arkansas	55,056	2,019.3	1,454.0	(565.3)	3.67%	138.9%	9
California	963,702	27,736.1	25,450.5	(2,285.6)	2.88%	109.0%	19
Colorado	122,727	3,381.2	3,241.1	(140.1)	2.76%	104.3%	22
Connecticut	127,541	3,218.1	3,368.2	150.2	2.52%	95.5%	29
Delaware	22,379	0.0	591.0	591.0	0.00%	0.0%	51
Dist. of Col.	20,326	592.7	536.8	(55.9)	2.92%	110.4%	18
Florida	412,432	14,464.4	10,892.0	(3,572.5)	3.51%	132.8%	11
Georgia	207,252	7,113.3	5,473.3	(1,640.0)	3.43%	130.0%	13
Hawaii	32,045	1,447.3	846.3	(601.0)	4.52%	171.0%	3
Idaho	27,790	701.7	733.9	32.2	2.52%	95.6%	28
Illinois	368,809	6,818.1	9,739.9	2,921.9	1.85%	70.0%	41
Indiana	152,486	3,308.2	4,027.0	718.8	2.17%	82.2%	38
Iowa	71,937	1,771.9	1,899.8	127.9	2.46%	93.3%	30
Kansas	69,105	2,153.9	1,825.0	(328.9)	3.12%	118.0%	15
Kentucky	89,717	2,087.7	2,369.3	281.6	2.33%	88.1%	35
Louisiana	98,581	4,083.6	2,603.4	(1,480.2)	4.14%	156.9%	4
Maine	30,085	828.6	794.5	(34.1)	2.75%	104.3%	23
Maryland	162,991	2,299.6	4,304.4	2,004.8	1.41%	53.4%	45
Massachusetts	210,999	3,269.8	5,572.3	2,302.5	1.55%	58.7%	44
Michigan	269,934	7,230.4	7,128.7	(101.6)	2.68%	101.4%	25
Minnesota	143,320	3,435.0	3,784.9	350.0	2.40%	90.8%	33
Mississippi	56,083	2,230.3	1,481.1	(749.2)	3.98%	150.6%	6
Missouri	141,413	3,925.7	3,734.6	(191.1)	2.78%	105.1%	21
Montana	19,172	0.0	506.3	506.3	0.00%	0.0%	50
Nebraska	44,339	1,028.5	1,170.9	142.4	2.32%	87.8%	36
Nevada	54,090	1,940.6	1,428.5	(512.2)	3.59%	135.9%	10
New Hampshire	36,421	0.0	961.8	961.8	0.00%	0.0%	49
New Jersey	284,204	5,054.4	7,505.6	2,451.1	1.78%	67.3%	42
New Mexico	37,348	1,812.2	986.3	(825.8)	4.85%	183.7%	2
New York	602,502	15,257.2	15,911.5	654.3	2.53%	95.9%	27
North Carolina	197,714	4,400.3	5,221.4	821.2	2.23%	84.3%	37
North Dakota	14,788	380.3	390.5	10.3	2.57%	97.4%	26
Ohio	298,387	7,001.9	7,880.1	878.2	2.35%	88.9%	34
Oklahoma	76,003	2,313.8	2,007.2	(306.6)	3.04%	115.3%	17
Oregon	86,996	0.0	2,297.5	2,297.5	0.00%	0.0%	48
Pennsylvania	337,058	6,812.2	8,901.4	2,089.2	2.02%	76.5%	39
Rhode Island	28,291	561.2	747.1	185.9	1.98%	75.1%	40
South Carolina	89,106	2,423.3	2,353.2	(70.1)	2.72%	103.0%	24
South Dakota	17,875	563.5	472.1	(91.5)	3.15%	119.4%	14
Tennessee	136,927	5,543.1	3,616.1	(1,927.0)	4.05%	153.3%	5
Texas	526,115	16,096.6	13,894.2	(2,202.4)	3.06%	115.9%	16
Utah	47,983	1,763.9	1,267.2	(496.8)	3.68%	139.2%	8
Vermont	15,071	205.6	398.0	192.4	1.36%	51.7%	46
Virginia	199,112	3,094.1	5,258.4	2,164.3	1.55%	58.8%	43
Washington	168,216	8,326.0	4,442.4	(3,883.5)	4.95%	187.4%	1
West Virginia	37,150	897.5	981.1	83.6	2.42%	91.5%	32
Wisconsin	140,617	3,440.1	3,713.6	273.4	2.45%	92.6%	31
Wyoming	12,432	432.6	328.3	(104.3)	3.48%	131.8%	12

**CHART III: FY 1999, INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

08/14/02 State	Personal Income FY 1999 \$ Million	State & Local FY99 Individual Inc. Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	7,596,878	189,308.9			2.49%		
Alabama	98,662	2,044.8	2,458.6	413.8	2.07%	83.2%	37
Alaska	17,293	0.0	430.9	430.9	0.00%	0.0%	51
Arizona	116,306	2,098.4	2,898.3	799.9	1.80%	72.4%	39
Arkansas	55,056	1,433.9	1,372.0	(61.9)	2.60%	104.5%	27
California	963,702	30,732.4	24,014.8	(6,717.6)	3.19%	128.0%	14
Colorado	122,727	3,354.9	3,058.3	(296.6)	2.73%	109.7%	22
Connecticut	127,541	3,610.0	3,178.2	(431.8)	2.83%	113.6%	18
Delaware	22,379	813.7	557.7	(256.0)	3.64%	145.9%	8
Dist. of Col.	20,326	952.2	506.5	(445.6)	4.68%	188.0%	1
Florida	412,432	0.0	10,277.5	10,277.5	0.00%	0.0%	50
Georgia	207,252	5,696.8	5,164.6	(532.2)	2.75%	110.3%	21
Hawaii	32,045	1,069.0	798.5	(270.4)	3.34%	133.9%	12
Idaho	27,790	847.0	692.5		3.05%	122.3%	16
Illinois	368,809	7,247.5	9,190.5	1,942.9	1.97%	78.9%	38
Indiana	152,486	4,214.6	3,799.8	(414.7)	2.76%	110.9%	20
Iowa	71,937	1,754.7	1,792.6	37.9	2.44%	97.9%	33
Kansas	69,105	1,696.3	1,722.0	25.8	2.45%	98.5%	32
Kentucky	89,717	3,221.0	2,235.7	(985.3)	3.59%	144.1%	9
Louisiana	98,581	1,535.6	2,456.6	920.9	1.56%	62.5%	41
Maine	30,085	1,020.0	749.7	(270.3)	3.39%	136.1%	11
Maryland	162,991	6,563.5	4,061.6	(2,501.9)	4.03%	161.6%	4
Massachusetts	210,999	8,036.6	5,258.0	(2,778.6)	3.81%	152.8%	5
Michigan	269,934	7,475.9	6,726.6	(749.3)	2.77%	111.1%	19
Minnesota	143,320	5,306.2	3,571.4	(1,734.8)	3.70%	148.6%	6
Mississippi	56,083	983.0	1,397.6	414.5	1.75%	70.3%	40
Missouri	141,413	3,855.8	3,523.9	(331.9)	2.73%	109.4%	23
Montana	19,172	483.0	477.7	(5.3)	2.52%	101.1%	30
Nebraska	44,339	1,071.9	1,104.9	33.0	2.42%	97.0%	34
Nevada	54,090	0.0	1,347.9	1,347.9	0.00%	0.0%	49
New Hampshire	36,421	63.1	907.6	844.4	0.17%	7.0%	43
New Jersey	284,204	6,354.0	7,082.2	728.2	2.24%	89.7%	35
New Mexico	37,348	809.6	930.7	121.1	2.17%	87.0%	36
New York	602,502	26,045.1	15,013.9	(11,031.2)	4.32%	173.5%	2
North Carolina	197,714	6,586.2	4,926.9	(1,659.3)	3.33%	133.7%	13
North Dakota	14,788	182.0	368.5	186.5	1.23%	49.4%	42
Ohio	298,387	10,288.4	7,435.6	(2,852.8)	3.45%	138.4%	10
Oklahoma	76,003	2,070.5	1,893.9	(176.5)	2.72%	109.3%	24
Oregon	86,996	3,709.6	2,167.9	(1,541.7)	4.26%	171.1%	3
Pennsylvania	337,058	8,846.1	8,399.3	(446.8)	2.62%	105.3%	26
Rhode Island	28,291	762.8	705.0	(57.8)	2.70%	108.2%	25
South Carolina	89,106	2,298.2	2,220.5	(77.8)	2.58%	103.5%	28
South Dakota	17,875	0.0	445.4	445.4	0.00%	0.0%	48
Tennessee	136,927	160.2	3,412.1	3,251.9	0.12%	4.7%	44
Texas	526,115	0.0	13,110.4	13,110.4	0.00%	0.0%	47
Utah	47,983	1,461.3	1,195.7	(265.6)	3.05%	122.2%	17
Vermont	15,071	383.5	375.6	(7.9)	2.54%	102.1%	29
Virginia	199,112	6,087.9	4,961.7	(1,126.1)	3.06%	122.7%	15
Washington	168,216	0.0	4,191.8	4,191.8	0.00%	0.0%	46
West Virginia	37,150	919.9	925.7	5.8	2.48%	99.4%	31
Wisconsin	140,617	5,162.2	3,504.1	(1,658.2)	3.67%	147.3%	7
Wyoming	12,432	0.0	309.8	309.8	0.00%	0.0%	45

**CHART IV: FY 1999, CORPORATE INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

08/14/02 State	Personal Income FY 1999 \$ Million	State & Local FY99 Corporate Inc. Tax Revenue \$ Million	Tax Capacity: Potential Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	7,596,878	33,922.4			0.45%		
Alabama	98,662	233.0	440.6	207.5	0.24%	52.9%	43
Alaska	17,293	211.8	77.2	(134.6)	1.22%	274.3%	1
Arizona	116,306	545.4	519.3	(26.0)	0.47%	105.0%	17
Arkansas	55,056	212.2	245.8	33.6	0.39%	86.3%	24
California	963,702	5,459.2	4,303.2	(1,156.0)	0.57%	126.9%	12
Colorado	122,727	301.0	548.0	247.0	0.25%	54.9%	42
Connecticut	127,541	474.5	569.5	95.0	0.37%	83.3%	28
Delaware	22,379	232.5	99.9	(132.6)	1.04%	232.7%	3
Dist. of Col.	20,326	217.6	90.8	(126.8)	1.07%	239.7%	2
Florida	412,432	1,267.0	1,841.6	574.7	0.31%	68.8%	34
Georgia	207,252	793.2	925.4	132.3	0.38%	85.7%	25
Hawaii	32,045	52.4	143.1	90.7	0.16%	36.6%	47
Idaho	27,790	96.1	124.1	27.9	0.35%	77.5%	31
Illinois	368,809	2,103.9	1,646.8	(457.1)	0.57%	127.8%	11
Indiana	152,486	989.6	680.9	(308.7)	0.65%	145.3%	8
Iowa	71,937	234.5	321.2	86.7	0.33%	73.0%	33
Kansas	69,105	253.8	308.6	54.7	0.37%	82.3%	29
Kentucky	89,717	312.1	400.6	88.5	0.35%	77.9%	30
Louisiana	98,581	286.3	440.2	153.9	0.29%	65.0%	36
Maine	30,085	147.5	134.3	(13.2)	0.49%	109.8%	14
Maryland	162,991	405.0	727.8	322.8	0.25%	55.6%	40
Massachusetts	210,999	1,249.7	942.2	(307.5)	0.59%	132.6%	10
Michigan	269,934	2,413.6	1,205.3	(1,208.3)	0.89%	200.2%	5
Minnesota	143,320	779.2	640.0	(139.2)	0.54%	121.8%	13
Mississippi	56,083	229.5	250.4	20.9	0.41%	91.6%	23
Missouri	141,413	276.5	631.5	354.9	0.20%	43.8%	46
Montana	19,172	89.6	85.6	(4.0)	0.47%	104.7%	18
Nebraska	44,339	135.0	198.0	63.0	0.30%	68.2%	35
Nevada	54,090	0.0	241.5	241.5	0.00%	0.0%	51
New Hampshire	36,421	255.8	162.6	(93.2)	0.70%	157.3%	7
New Jersey	284,204	1,334.0	1,269.1	(64.9)	0.47%	105.1%	16
New Mexico	37,348	164.0	166.8	2.8	0.44%	98.3%	21
New York	602,502	5,827.2	2,690.4	(3,136.8)	0.97%	216.6%	4
North Carolina	197,714	920.6	882.9	(37.7)	0.47%	104.3%	19
North Dakota	14,788	93.6	66.0	(27.6)	0.63%	141.7%	9
Ohio	298,387	751.6	1,332.4	580.8	0.25%	56.4%	39
Oklahoma	76,003	187.3	339.4	152.1	0.25%	55.2%	41
Oregon	86,996	324.4	388.5	64.1	0.37%	83.5%	27
Pennsylvania	337,058	1,537.7	1,505.1	(32.7)	0.46%	102.2%	20
Rhode Island	28,291	66.3	126.3	60.0	0.23%	52.5%	44
South Carolina	89,106	257.5	397.9	140.4	0.29%	64.7%	37
South Dakota	17,875	50.8	79.8	29.0	0.28%	63.7%	38
Tennessee	136,927	571.4	611.4	40.0	0.42%	93.5%	22
Texas	526,115	0.0	2,349.3	2,349.3	0.00%	0.0%	50
Utah	47,983	180.1	214.3	34.1	0.38%	84.1%	26
Vermont	15,071	49.7	67.3	17.6	0.33%	73.8%	32
Virginia	199,112	414.4	889.1	474.7	0.21%	46.6%	45
Washington	168,216	0.0	751.1	751.1	0.00%	0.0%	49
West Virginia	37,150	263.1	165.9	(97.2)	0.71%	158.6%	6
Wisconsin	140,617	671.0	627.9	(43.1)	0.48%	106.9%	15
Wyoming	12,432	0.0	55.5	55.5	0.00%	0.0%	48

**CHART V: FY 1999, COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

08/14/02 State	Personal Income FY 1999 \$ Million	State & Local FY99 Combined IIT & CIT Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	7,596,878	223,231.2			2.94%		
Alabama	98,662	2,277.8	2,899.1	621.3	2.31%	78.6%	38
Alaska	17,293	211.8	508.1	296.3	1.22%	41.7%	43
Arizona	116,306	2,643.7	3,417.6	773.9	2.27%	77.4%	39
Arkansas	55,056	1,646.1	1,617.8	(28.3)	2.99%	101.7%	24
California	963,702	36,191.6	28,318.0	(7,873.6)	3.76%	127.8%	12
Colorado	122,727	3,655.9	3,606.3	(49.6)	2.98%	101.4%	26
Connecticut	127,541	4,084.5	3,747.7	(336.8)	3.20%	109.0%	20
Delaware	22,379	1,046.2	657.6	(388.6)	4.68%	159.1%	3
Dist. of Col.	20,326	1,169.8	597.3	(572.5)	5.75%	195.8%	1
Florida	412,432	1,267.0	12,119.1	10,852.2	0.31%	10.5%	46
Georgia	207,252	6,489.9	6,090.0	(399.9)	3.13%	106.6%	22
Hawaii	32,045	1,121.4	941.6	(179.8)	3.50%	119.1%	15
Idaho	27,790	943.2	816.6	(126.6)	3.39%	115.5%	18
Illinois	368,809	9,351.4	10,837.3	1,485.9	2.54%	86.3%	37
Indiana	152,486	5,204.2	4,480.7	(723.5)	3.41%	116.1%	17
Iowa	71,937	1,989.2	2,113.8	124.6	2.77%	94.1%	33
Kansas	69,105	1,950.1	2,030.6	80.5	2.82%	96.0%	32
Kentucky	89,717	3,533.1	2,636.3	(896.8)	3.94%	134.0%	9
Louisiana	98,581	1,822.0	2,896.7	1,074.8	1.85%	62.9%	42
Maine	30,085	1,167.5	884.0	(283.5)	3.88%	132.1%	10
Maryland	162,991	6,968.4	4,789.4	(2,179.0)	4.28%	145.5%	6
Massachusetts	210,999	9,286.3	6,200.1	(3,086.1)	4.40%	149.8%	5
Michigan	269,934	9,889.5	7,931.9	(1,957.6)	3.66%	124.7%	14
Minnesota	143,320	6,085.4	4,211.4	(1,874.0)	4.25%	144.5%	7
Mississippi	56,083	1,212.5	1,648.0	435.4	2.16%	73.6%	40
Missouri	141,413	4,132.3	4,155.4	23.1	2.92%	99.4%	29
Montana	19,172	572.7	563.4	(9.3)	2.99%	101.7%	25
Nebraska	44,339	1,206.9	1,302.9	96.0	2.72%	92.6%	34
Nevada	54,090	0.0	1,589.4	1,589.4	0.00%	0.0%	51
New Hampshire	36,421	319.0	1,070.2	751.3	0.88%	29.8%	44
New Jersey	284,204	7,687.9	8,351.2	663.3	2.71%	92.1%	35
New Mexico	37,348	973.5	1,097.5	123.9	2.61%	88.7%	36
New York	602,502	31,872.3	17,704.3	(14,168.0)	5.29%	180.0%	2
North Carolina	197,714	7,506.7	5,809.7	(1,697.0)	3.80%	129.2%	11
North Dakota	14,788	275.6	434.5	159.0	1.86%	63.4%	41
Ohio	298,387	11,040.0	8,768.0	(2,272.0)	3.70%	125.9%	13
Oklahoma	76,003	2,257.8	2,233.3	(24.4)	2.97%	101.1%	27
Oregon	86,996	4,034.0	2,556.3	(1,477.6)	4.64%	157.8%	4
Pennsylvania	337,058	10,383.8	9,904.3	(479.5)	3.08%	104.8%	23
Rhode Island	28,291	829.1	831.3	2.2	2.93%	99.7%	28
South Carolina	89,106	2,555.7	2,618.3	62.6	2.87%	97.6%	31
South Dakota	17,875	50.8	525.3	474.4	0.28%	9.7%	47
Tennessee	136,927	731.6	4,023.5	3,291.9	0.53%	18.2%	45
Texas	526,115	0.0	15,459.7	15,459.7	0.00%	0.0%	50
Utah	47,983	1,641.4	1,410.0	(231.5)	3.42%	116.4%	16
Vermont	15,071	433.1	442.9	9.7	2.87%	97.8%	30
Virginia	199,112	6,502.3	5,850.8	(651.4)	3.27%	111.1%	19
Washington	168,216	0.0	4,943.0	4,943.0	0.00%	0.0%	49
West Virginia	37,150	1,183.1	1,091.6	(91.4)	3.18%	108.4%	21
Wisconsin	140,617	5,833.2	4,132.0	(1,701.2)	4.15%	141.2%	8
Wyoming	12,432	0.0	365.3	365.3	0.00%	0.0%	48

**CHART VI: FY 1999, MOTOR FUELS & LICENSE TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

08/14/02 State	Personal Income FY 1999 \$ Million	State & Local FY99 Motor Vehicle Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	7,596,878	45,436.4			0.60%		
Alabama	98,662	743.0	590.1	(152.9)	0.75%	125.9%	21
Alaska	17,293	82.0	103.4	21.5	0.47%	79.2%	45
Arizona	116,306	728.8	695.6	(33.2)	0.63%	104.8%	33
Arkansas	55,056	486.8	329.3	(157.5)	0.88%	147.8%	9
California	963,702	4,696.8	5,763.8	1,067.0	0.49%	81.5%	44
Colorado	122,727	713.2	734.0	20.8	0.58%	97.2%	39
Connecticut	127,541	770.0	762.8	(7.2)	0.60%	100.9%	35
Delaware	22,379	133.4	133.8	0.4	0.60%	99.7%	38
Dist. of Col.	20,326	48.9	121.6	72.7	0.24%	40.2%	50
Florida	412,432	3,004.0	2,466.7	(537.2)	0.73%	121.8%	24
Georgia	207,252	784.3	1,239.6	455.3	0.38%	63.3%	48
Hawaii	32,045	240.6	191.7	(48.9)	0.75%	125.5%	22
Idaho	27,790	320.3	166.2	(154.1)	1.15%	192.7%	3
Illinois	368,809	2,407.4	2,205.8	(201.5)	0.65%	109.1%	32
Indiana	152,486	805.5	912.0	106.5	0.53%	88.3%	40
Iowa	71,937	666.0	430.3	(235.7)	0.93%	154.8%	7
Kansas	69,105	473.0	413.3	(59.6)	0.68%	114.4%	27
Kentucky	89,717	656.3	536.6	(119.7)	0.73%	122.3%	23
Louisiana	98,581	643.9	589.6	(54.3)	0.65%	109.2%	31
Maine	30,085	255.2	179.9	(75.3)	0.85%	141.9%	13
Maryland	162,991	857.6	974.8	117.2	0.53%	88.0%	41
Massachusetts	210,999	870.7	1,262.0	391.3	0.41%	69.0%	47
Michigan	269,934	1,846.5	1,614.5	(232.1)	0.68%	114.4%	28
Minnesota	143,320	1,177.5	857.2	(320.3)	0.82%	137.4%	15
Mississippi	56,083	512.9	335.4	(177.5)	0.91%	152.9%	8
Missouri	141,413	929.7	845.8	(83.9)	0.66%	109.9%	30
Montana	19,172	224.4	114.7	(109.7)	1.17%	195.7%	2
Nebraska	44,339	359.3	265.2	(94.1)	0.81%	135.5%	17
Nevada	54,090	411.2	323.5	(87.7)	0.76%	127.1%	20
New Hampshire	36,421	181.0	217.8	36.8	0.50%	83.1%	43
New Jersey	284,204	846.8	1,699.8	853.0	0.30%	49.8%	49
New Mexico	37,348	379.8	223.4	(156.4)	1.02%	170.0%	4
New York	602,502	1,207.6	3,603.5	2,395.9	0.20%	33.5%	51
North Carolina	197,714	1,571.4	1,182.5	(388.9)	0.79%	132.9%	18
North Dakota	14,788	144.7	88.4	(56.3)	0.98%	163.6%	5
Ohio	298,387	2,063.4	1,784.6	(278.7)	0.69%	115.6%	26
Oklahoma	76,003	964.0	454.6	(509.4)	1.27%	212.1%	1
Oregon	86,996	746.4	520.3	(226.1)	0.86%	143.4%	12
Pennsylvania	337,058	1,482.6	2,015.9	533.3	0.44%	73.5%	46
Rhode Island	28,291	172.0	169.2	(2.8)	0.61%	101.6%	34
South Carolina	89,106	464.0	532.9	68.9	0.52%	87.1%	42
South Dakota	17,875	156.4	106.9	(49.5)	0.88%	146.3%	10
Tennessee	136,927	1,067.3	819.0	(248.3)	0.78%	130.3%	19
Texas	526,115	3,729.3	3,146.7	(582.6)	0.71%	118.5%	25
Utah	47,983	390.9	287.0	(103.9)	0.81%	136.2%	16
Vermont	15,071	90.3	90.1	(0.1)	0.60%	100.1%	37
Virginia	199,112	1,194.4	1,190.9	(3.5)	0.60%	100.3%	36
Washington	168,216	1,111.4	1,006.1	(105.3)	0.66%	110.5%	29
West Virginia	37,150	318.8	222.2	(96.6)	0.86%	143.5%	11
Wisconsin	140,617	1,185.8	841.0	(344.7)	0.84%	141.0%	14
Wyoming	12,432	119.0	74.4	(44.6)	0.96%	160.0%	6

**CHART VII: FY 1999, OVERALL TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

08/14/02 State	Personal Income FY 1999 \$ Million	State & Local FY99 Total Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	7,596,878	815,341.5			10.73%		
Alabama	98,662	8,770.4	10,588.9	1,818.5	8.89%	82.8%	49
Alaska	17,293	1,761.6	1,855.9	94.3	10.19%	94.9%	38
Arizona	116,306	12,238.0	12,482.6	244.6	10.52%	98.0%	29
Arkansas	55,056	5,641.8	5,908.9	267.1	10.25%	95.5%	35
California	963,702	104,977.3	103,430.1	(1,547.2)	10.89%	101.5%	19
Colorado	122,727	12,116.9	13,171.8	1,054.9	9.87%	92.0%	42
Connecticut	127,541	14,888.7	13,688.4	(1,200.2)	11.67%	108.8%	9
Delaware	22,379	2,471.8	2,401.8	(69.9)	11.04%	102.9%	16
Dist. of Col.	20,326	2,973.6	2,181.5	(792.1)	14.63%	136.3%	1
Florida	412,432	40,244.9	44,264.6	4,019.7	9.76%	90.9%	46
Georgia	207,252	21,503.1	22,243.5	740.4	10.38%	96.7%	32
Hawaii	32,045	3,913.6	3,439.2	(474.4)	12.21%	113.8%	5
Idaho	27,790	3,039.3	2,982.6	(56.8)	10.94%	101.9%	17
Illinois	368,809	37,969.8	39,582.8	1,612.9	10.30%	95.9%	33
Indiana	152,486	15,575.8	16,365.6	789.9	10.21%	95.2%	37
Iowa	71,937	7,673.1	7,720.7	47.6	10.67%	99.4%	25
Kansas	69,105	7,292.4	7,416.8	124.3	10.55%	98.3%	28
Kentucky	89,717	9,760.8	9,628.9	(131.9)	10.88%	101.4%	20
Louisiana	98,581	10,533.3	10,580.2	46.9	10.68%	99.6%	24
Maine	30,085	4,082.4	3,228.9	(853.5)	13.57%	126.4%	3
Maryland	162,991	16,558.5	17,493.1	934.6	10.16%	94.7%	40
Massachusetts	210,999	22,269.4	22,645.7	376.3	10.55%	98.3%	27
Michigan	269,934	29,904.9	28,970.9	(934.0)	11.08%	103.2%	15
Minnesota	143,320	17,187.9	15,381.9	(1,806.0)	11.99%	111.7%	6
Mississippi	56,083	6,086.9	6,019.2	(67.7)	10.85%	101.1%	21
Missouri	141,413	14,027.7	15,177.3	1,149.5	9.92%	92.4%	41
Montana	19,172	2,041.5	2,057.6	16.2	10.65%	99.2%	26
Nebraska	44,339	4,623.9	4,758.7	134.8	10.43%	97.2%	31
Nevada	54,090	5,290.7	5,805.2	514.5	9.78%	91.1%	45
New Hampshire	36,421	3,110.1	3,908.9	798.8	8.54%	79.6%	51
New Jersey	284,204	31,575.9	30,502.5	(1,073.4)	11.11%	103.5%	14
New Mexico	37,348	4,469.0	4,008.4	(460.6)	11.97%	111.5%	7
New York	602,502	82,153.9	64,664.0	(17,489.9)	13.64%	127.0%	2
North Carolina	197,714	20,266.3	21,219.8	953.4	10.25%	95.5%	34
North Dakota	14,788	1,668.4	1,587.1	(81.3)	11.28%	105.1%	13
Ohio	298,387	32,301.4	32,024.6	(276.8)	10.83%	100.9%	22
Oklahoma	76,003	7,767.9	8,157.1	389.2	10.22%	95.2%	36
Oregon	86,996	8,536.2	9,336.9	800.6	9.81%	91.4%	44
Pennsylvania	337,058	35,192.5	36,175.1	982.6	10.44%	97.3%	30
Rhode Island	28,291	3,197.3	3,036.3	(160.9)	11.30%	105.3%	12
South Carolina	89,106	9,067.2	9,563.4	496.2	10.18%	94.8%	39
South Dakota	17,875	1,653.1	1,918.5	265.3	9.25%	86.2%	48
Tennessee	136,927	11,748.4	14,695.8	2,947.4	8.58%	79.9%	50
Texas	526,115	49,231.6	56,465.7	7,234.1	9.36%	87.2%	47
Utah	47,983	5,468.8	5,149.8	(319.0)	11.40%	106.2%	11
Vermont	15,071	1,784.4	1,617.5	(166.9)	11.84%	110.3%	8
Virginia	199,112	19,557.6	21,369.8	1,812.2	9.82%	91.5%	43
Washington	168,216	18,118.1	18,054.0	(64.1)	10.77%	100.4%	23
West Virginia	37,150	4,278.8	3,987.1	(291.7)	11.52%	107.3%	10
Wisconsin	140,617	17,417.6	15,091.9	(2,325.7)	12.39%	115.4%	4
Wyoming	12,432	1,357.1	1,334.2	(22.9)	10.92%	101.7%	18

CHART VIII: FY 1999, PER CAPITA PROPERTY TAX BURDEN

08/14/02	July 1, 1999	Property	Per Capita	Tax	Rank:
State	Population in	Tax Revenue	Tax Capacity	Effort: Per Capita Tax Capital Index	Based on Tax Effort
	Millions	\$ Million	(\$)		
United States	272.691	239,671.6			
Alabama	4.370	1,191.8	3,840.85	31.0%	51
Alaska	0.620	727.8	544.93	133.6%	10
Arizona	4.778	3,584.2	4,199.45	85.3%	33
Arkansas	2.551	966.7	2,242.11	43.1%	47
California	33.145	25,425.0	29,131.56	87.3%	32
Colorado	4.056	3,413.6	3,564.87	95.8%	24
Connecticut	3.282	5,174.8	2,884.59	179.4%	3
Delaware	0.754	348.5	662.70	52.6%	44
Dist. of Col.	0.519	679.6	456.16	149.0%	5
Florida	15.111	13,901.0	13,281.25	104.7%	19
Georgia	7.788	5,422.8	6,844.97	79.2%	35
Hawaii	1.185	594.6	1,041.51	57.1%	42
Idaho	1.252	815.7	1,100.40	74.1%	36
Illinois	12.128	14,100.0	10,659.45	132.3%	11
Indiana	5.943	5,177.1	5,223.38	99.1%	22
Iowa	2.869	2,532.7	2,521.60	100.4%	21
Kansas	2.654	2,115.0	2,332.63	90.7%	29
Kentucky	3.961	1,666.3	3,481.37	47.9%	46
Louisiana	4.372	1,620.1	3,842.61	42.2%	48
Maine	1.253	1,546.9	1,101.28	140.5%	8
Maryland	5.172	4,144.1	4,545.74	91.2%	28
Massachusetts	6.175	7,300.6	5,427.29	134.5%	9
Michigan	9.864	8,810.6	8,669.60	101.6%	20
Minnesota	4.776	4,458.9	4,197.69	106.2%	18
Mississippi	2.769	1,389.9	2,433.71	57.1%	41
Missouri	5.468	3,305.4	4,805.90	68.8%	38
Montana	0.883	891.1	776.08	114.8%	14
Nebraska	1.666	1,567.0	1,464.27	107.0%	16
Nevada	1.809	1,261.1	1,589.95	79.3%	34
New Hampshire	1.201	2,014.4	1,055.57	190.8%	2
New Jersey	8.143	14,336.0	7,156.99	200.3%	1
New Mexico	1.740	587.8	1,529.31	38.4%	50
New York	18.197	24,758.7	15,993.58	154.8%	4
North Carolina	7.651	4,350.6	6,724.56	64.7%	39
North Dakota	0.634	497.2	557.23	89.2%	30
Ohio	11.257	9,334.4	9,893.92	94.3%	26
Oklahoma	3.358	1,237.7	2,951.39	41.9%	49
Oregon	3.316	2,558.2	2,914.47	87.8%	31
Pennsylvania	11.994	9,659.1	10,541.68	91.6%	27
Rhode Island	0.991	1,285.1	871.00	147.5%	6
South Carolina	3.886	2,476.0	3,415.46	72.5%	37
South Dakota	0.733	617.3	644.24	95.8%	23
Tennessee	5.484	2,684.0	4,819.96	55.7%	43
Texas	20.044	18,805.0	17,616.93	106.7%	17
Utah	2.130	1,191.7	1,872.08	63.7%	40
Vermont	0.594	765.7	522.07	146.7%	7
Virginia	6.873	5,757.5	6,040.77	95.3%	25
Washington	5.756	5,763.4	5,059.02	113.9%	15
West Virginia	1.807	811.8	1,588.20	51.1%	45
Wisconsin	5.250	5,524.6	4,614.29	119.7%	13
Wyoming	0.480	522.7	421.88	123.9%	12

CHART IX: FY 1999, PER CAPITA SALES TAX BURDEN

08/14/02 State	July 1, 1999 Population in Millions	Sales Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	272.691	200,626.8			
Alabama	4.370	2,740.5	3,215.14	85.2%	28
Alaska	0.620	126.2	456.15	27.7%	47
Arizona	4.778	4,294.0	3,515.31	122.2%	12
Arkansas	2.551	2,019.3	1,876.85	107.6%	20
California	33.145	27,736.1	24,385.75	113.7%	14
Colorado	4.056	3,381.2	2,984.12	113.3%	15
Connecticut	3.282	3,218.1	2,414.66	133.3%	7
Delaware	0.754	0.0	554.74	0.0%	51
Dist. of Col.	0.519	592.7	381.84	155.2%	3
Florida	15.111	14,464.4	11,117.61	130.1%	8
Georgia	7.788	7,113.3	5,729.86	124.1%	10
Hawaii	1.185	1,447.3	871.84	166.0%	2
Idaho	1.252	701.7	921.13	76.2%	39
Illinois	12.128	6,818.1	8,922.92	76.4%	38
Indiana	5.943	3,308.2	4,372.44	75.7%	40
Iowa	2.869	1,771.9	2,110.81	83.9%	32
Kansas	2.654	2,153.9	1,952.63	110.3%	17
Kentucky	3.961	2,087.7	2,914.22	71.6%	42
Louisiana	4.372	4,083.6	3,216.61	127.0%	9
Maine	1.253	828.6	921.87	89.9%	26
Maryland	5.172	2,299.6	3,805.19	60.4%	45
Massachusetts	6.175	3,269.8	4,543.13	72.0%	41
Michigan	9.864	7,230.4	7,257.23	99.6%	22
Minnesota	4.776	3,435.0	3,513.84	97.8%	23
Mississippi	2.769	2,230.3	2,037.23	109.5%	18
Missouri	5.468	3,925.7	4,022.97	97.6%	24
Montana	0.883	0.0	649.65	0.0%	50
Nebraska	1.666	1,028.5	1,225.72	83.9%	33
Nevada	1.809	1,940.6	1,330.93	145.8%	4
New Hampshire	1.201	0.0	883.61	0.0%	49
New Jersey	8.143	5,054.4	5,991.04	84.4%	31
New Mexico	1.740	1,812.2	1,280.17	141.6%	5
New York	18.197	15,257.2	13,388.07	114.0%	13
North Carolina	7.651	4,400.3	5,629.06	78.2%	35
North Dakota	0.634	380.3	466.45	81.5%	34
Ohio	11.257	7,001.9	8,282.10	84.5%	30
Oklahoma	3.358	2,313.8	2,470.58	93.7%	25
Oregon	3.316	0.0	2,439.68	0.0%	48
Pennsylvania	11.994	6,812.2	8,824.34	77.2%	36
Rhode Island	0.991	561.2	729.11	77.0%	37
South Carolina	3.886	2,423.3	2,859.04	84.8%	29
South Dakota	0.733	563.5	539.29	104.5%	21
Tennessee	5.484	5,543.1	4,034.74	137.4%	6
Texas	20.044	16,096.6	14,746.96	109.2%	19
Utah	2.130	1,763.9	1,567.10	112.6%	16
Vermont	0.594	205.6	437.02	47.1%	46
Virginia	6.873	3,094.1	5,056.67	61.2%	44
Washington	5.756	8,326.0	4,234.86	196.6%	1
West Virginia	1.807	897.5	1,329.46	67.5%	43
Wisconsin	5.250	3,440.1	3,862.58	89.1%	27
Wyoming	0.480	432.6	353.15	122.5%	11

CHART X: FY 1999, PER CAPITA INDIVIDUAL INCOME TAX BURDEN

08/14/02 State	July 1, 1999 Population in Millions	Individual Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	272.691	189,308.9			
Alabama	4.370	2,044.8	3,033.76	67.4%	37
Alaska	0.620	0.0	430.42	0.0%	51
Arizona	4.778	2,098.4	3,317.01	63.3%	39
Arkansas	2.551	1,433.9	1,770.97	81.0%	34
California	33.145	30,732.4	23,010.08	133.6%	10
Colorado	4.056	3,354.9	2,815.78	119.1%	15
Connecticut	3.282	3,610.0	2,278.45	158.4%	7
Delaware	0.754	813.7	523.45	155.5%	8
Dist. of Col.	0.519	952.2	360.30	264.3%	1
Florida	15.111	0.0	10,490.43	0.0%	50
Georgia	7.788	5,696.8	5,406.62	105.4%	22
Hawaii	1.185	1,069.0	822.66	129.9%	12
Idaho	1.252	847.0	869.17	97.5%	26
Illinois	12.128	7,247.5	8,419.56	86.1%	32
Indiana	5.943	4,214.6	4,125.78	102.2%	23
Iowa	2.869	1,754.7	1,991.73	88.1%	31
Kansas	2.654	1,696.3	1,842.47	92.1%	29
Kentucky	3.961	3,221.0	2,749.82	117.1%	17
Louisiana	4.372	1,535.6	3,035.15	50.6%	41
Maine	1.253	1,020.0	869.86	117.3%	16
Maryland	5.172	6,563.5	3,590.53	182.8%	4
Massachusetts	6.175	8,036.6	4,286.84	187.5%	3
Michigan	9.864	7,475.9	6,847.83	109.2%	20
Minnesota	4.776	5,306.2	3,315.62	160.0%	6
Mississippi	2.769	983.0	1,922.31	51.1%	40
Missouri	5.468	3,855.8	3,796.02	101.6%	24
Montana	0.883	483.0	613.00	78.8%	35
Nebraska	1.666	1,071.9	1,156.58	92.7%	28
Nevada	1.809	0.0	1,255.85	0.0%	49
New Hampshire	1.201	63.1	833.76	7.6%	43
New Jersey	8.143	6,354.0	5,653.07	112.4%	18
New Mexico	1.740	809.6	1,207.95	67.0%	38
New York	18.197	26,045.1	12,632.81	206.2%	2
North Carolina	7.651	6,586.2	5,311.51	124.0%	14
North Dakota	0.634	182.0	440.14	41.3%	42
Ohio	11.257	10,288.4	7,814.89	131.7%	11
Oklahoma	3.358	2,070.5	2,331.21	88.8%	30
Oregon	3.316	3,709.6	2,302.05	161.1%	5
Pennsylvania	11.994	8,846.1	8,326.53	106.2%	21
Rhode Island	0.991	762.8	687.98	110.9%	19
South Carolina	3.886	2,298.2	2,697.76	85.2%	33
South Dakota	0.733	0.0	508.87	0.0%	48
Tennessee	5.484	160.2	3,807.13	4.2%	44
Texas	20.044	0.0	13,915.04	0.0%	47
Utah	2.130	1,461.3	1,478.70	98.8%	25
Vermont	0.594	383.5	412.37	93.0%	27
Virginia	6.873	6,087.9	4,771.41	127.6%	13
Washington	5.756	0.0	3,995.96	0.0%	46
West Virginia	1.807	919.9	1,254.46	73.3%	36
Wisconsin	5.250	5,162.2	3,644.68	141.6%	9
Wyoming	0.480	0.0	333.23	0.0%	45

CHART XI: FY 1999, PER CAPITA CORPORATE INCOME TAX BURDEN

08/14/02 State	July 1, 1999 Population in Millions	Corporate Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	272.691	33,922.4			
Alabama	4.370	233.0	543.62	42.9%	45
Alaska	0.620	211.8	77.13	274.6%	2
Arizona	4.778	545.4	594.38	91.8%	20
Arkansas	2.551	212.2	317.34	66.9%	30
California	33.145	5,459.2	4,123.19	132.4%	10
Colorado	4.056	301.0	504.56	59.7%	37
Connecticut	3.282	474.5	408.28	116.2%	15
Delaware	0.754	232.5	93.80	247.9%	4
Dist. of Col.	0.519	217.6	64.56	337.0%	1
Florida	15.111	1,267.0	1,879.79	67.4%	28
Georgia	7.788	793.2	968.82	81.9%	22
Hawaii	1.185	52.4	147.41	35.6%	47
Idaho	1.252	96.1	155.75	61.7%	36
Illinois	12.128	2,103.9	1,508.71	139.5%	8
Indiana	5.943	989.6	739.30	133.9%	9
Iowa	2.869	234.5	356.90	65.7%	32
Kansas	2.654	253.8	330.15	76.9%	25
Kentucky	3.961	312.1	492.74	63.3%	34
Louisiana	4.372	286.3	543.87	52.6%	42
Maine	1.253	147.5	155.87	94.6%	19
Maryland	5.172	405.0	643.39	62.9%	35
Massachusetts	6.175	1,249.7	768.16	162.7%	7
Michigan	9.864	2,413.6	1,227.07	196.7%	5
Minnesota	4.776	779.2	594.13	131.1%	12
Mississippi	2.769	229.5	344.46	66.6%	31
Missouri	5.468	276.5	680.21	40.7%	46
Montana	0.883	89.6	109.84	81.6%	23
Nebraska	1.666	135.0	207.25	65.2%	33
Nevada	1.809	0.0	225.04	0.0%	51
New Hampshire	1.201	255.8	149.40	171.2%	6
New Jersey	8.143	1,334.0	1,012.98	131.7%	11
New Mexico	1.740	164.0	216.45	75.8%	26
New York	18.197	5,827.2	2,263.68	257.4%	3
North Carolina	7.651	920.6	951.77	96.7%	18
North Dakota	0.634	93.6	78.87	118.7%	13
Ohio	11.257	751.6	1,400.35	53.7%	40
Oklahoma	3.358	187.3	417.73	44.8%	44
Oregon	3.316	324.4	412.51	78.6%	24
Pennsylvania	11.994	1,537.7	1,492.04	103.1%	16
Rhode Island	0.991	66.3	123.28	53.8%	39
South Carolina	3.886	257.5	483.41	53.3%	41
South Dakota	0.733	50.8	91.18	55.7%	38
Tennessee	5.484	571.4	682.20	83.8%	21
Texas	20.044	0.0	2,493.44	0.0%	50
Utah	2.130	180.1	264.97	68.0%	27
Vermont	0.594	49.7	73.89	67.3%	29
Virginia	6.873	414.4	854.99	48.5%	43
Washington	5.756	0.0	716.04	0.0%	49
West Virginia	1.807	263.1	224.79	117.1%	14
Wisconsin	5.250	671.0	653.09	102.7%	17
Wyoming	0.480	0.0	59.71	0.0%	48

**CHART XII: FY 1999, PER CAPITA COMBINED CORPORATE & INDIVIDUAL
INCOME TAX BURDEN**

08/14/02 State	July 1, 1999 Population in Millions	Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	272.691	223,231.2			
Alabama	4.370	2,277.8	3,577.38	63.7%	39
Alaska	0.620	211.8	507.55	41.7%	43
Arizona	4.778	2,643.7	3,911.38	67.6%	38
Arkansas	2.551	1,646.1	2,088.31	78.8%	36
California	33.145	36,191.6	27,133.27	133.4%	10
Colorado	4.056	3,655.9	3,320.34	110.1%	18
Connecticut	3.282	4,084.5	2,686.72	152.0%	7
Delaware	0.754	1,046.2	617.24	169.5%	4
Dist. of Col.	0.519	1,169.8	424.87	275.3%	1
Florida	15.111	1,267.0	12,370.22	10.2%	46
Georgia	7.788	6,489.9	6,375.44	101.8%	23
Hawaii	1.185	1,121.4	970.07	115.6%	14
Idaho	1.252	943.2	1,024.92	92.0%	27
Illinois	12.128	9,351.4	9,928.26	94.2%	24
Indiana	5.943	5,204.2	4,865.08	107.0%	20
Iowa	2.869	1,989.2	2,348.63	84.7%	31
Kansas	2.654	1,950.1	2,172.63	89.8%	28
Kentucky	3.961	3,533.1	3,242.57	109.0%	19
Louisiana	4.372	1,822.0	3,579.02	50.9%	42
Maine	1.253	1,167.5	1,025.74	113.8%	17
Maryland	5.172	6,968.4	4,233.92	164.6%	5
Massachusetts	6.175	9,286.3	5,055.00	183.7%	3
Michigan	9.864	9,889.5	8,074.90	122.5%	11
Minnesota	4.776	6,085.4	3,909.75	155.6%	6
Mississippi	2.769	1,212.5	2,266.77	53.5%	40
Missouri	5.468	4,132.3	4,476.23	92.3%	26
Montana	0.883	572.7	722.84	79.2%	35
Nebraska	1.666	1,206.9	1,363.83	88.5%	30
Nevada	1.809	0.0	1,480.89	0.0%	51
New Hampshire	1.201	319.0	983.17	32.4%	44
New Jersey	8.143	7,687.9	6,666.05	115.3%	16
New Mexico	1.740	973.5	1,424.40	68.3%	37
New York	18.197	31,872.3	14,896.49	214.0%	2
North Carolina	7.651	7,506.7	6,263.29	119.9%	12
North Dakota	0.634	275.6	519.01	53.1%	41
Ohio	11.257	11,040.0	9,215.24	119.8%	13
Oklahoma	3.358	2,257.8	2,748.94	82.1%	32
Oregon	3.316	4,034.0	2,714.56	148.6%	8
Pennsylvania	11.994	10,383.8	9,818.57	105.8%	21
Rhode Island	0.991	829.1	811.26	102.2%	22
South Carolina	3.886	2,555.7	3,181.17	80.3%	33
South Dakota	0.733	50.8	600.05	8.5%	47
Tennessee	5.484	731.6	4,489.33	16.3%	45
Texas	20.044	0.0	16,408.49	0.0%	50
Utah	2.130	1,641.4	1,743.67	94.1%	25
Vermont	0.594	433.1	486.26	89.1%	29
Virginia	6.873	6,502.3	5,626.40	115.6%	15
Washington	5.756	0.0	4,712.00	0.0%	49
West Virginia	1.807	1,183.1	1,479.25	80.0%	34
Wisconsin	5.250	5,833.2	4,297.77	135.7%	9
Wyoming	0.480	0.0	392.94	0.0%	48

**CHART XIII: FY 1999, PER CAPITA COMBINED MOTOR FUELS & LICENSE
TAX BURDEN**

08/14/02 State	July 1, 1999 Population in Millions	Motor Vehicle Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	272.691	45,436.4			
Alabama	4.370	743.0	728.14	102.0%	35
Alaska	0.620	82.0	103.31	79.3%	45
Arizona	4.778	728.8	796.12	91.5%	38
Arkansas	2.551	486.8	425.05	114.5%	22
California	33.145	4,696.8	5,522.70	85.0%	42
Colorado	4.056	713.2	675.82	105.5%	31
Connecticut	3.282	770.0	546.85	140.8%	6
Delaware	0.754	133.4	125.63	106.2%	29
Dist. of Col.	0.519	48.9	86.48	56.5%	50
Florida	15.111	3,004.0	2,517.83	119.3%	18
Georgia	7.788	784.3	1,297.66	60.4%	49
Hawaii	1.185	240.6	197.45	121.9%	17
Idaho	1.252		208.61	153.5%	2
Illinois	12.128	2,407.4	2,020.80	119.1%	19
Indiana	5.943	805.5	990.24	81.3%	44
Iowa	2.869	666.0	478.04	139.3%	7
Kansas	2.654	473.0	442.22	107.0%	28
Kentucky	3.961	656.3	659.99	99.4%	37
Louisiana	4.372	643.9	728.47	88.4%	41
Maine	1.253	255.2	208.78	122.3%	16
Maryland	5.172	857.6	861.77	99.5%	36
Massachusetts	6.175	870.7	1,028.89	84.6%	43
Michigan	9.864	1,846.5	1,643.56	112.3%	23
Minnesota	4.776	1,177.5	795.79	148.0%	5
Mississippi	2.769	512.9	461.38	111.2%	25
Missouri	5.468	929.7	911.09	102.0%	34
Montana	0.883	224.4	147.13	152.5%	3
Nebraska	1.666	359.3	277.59	129.4%	13
Nevada	1.809	411.2	301.42	136.4%	9
New Hampshire	1.201	181.0	200.11	90.5%	40
New Jersey	8.143	846.8	1,356.81	62.4%	48
New Mexico	1.740	379.8	289.92	131.0%	12
New York	18.197	1,207.6	3,032.03	39.8%	51
North Carolina	7.651	1,571.4	1,274.83	123.3%	15
North Dakota	0.634	144.7	105.64	137.0%	8
Ohio	11.257	2,063.4	1,875.67	110.0%	27
Oklahoma	3.358	964.0	559.52	172.3%	1
Oregon	3.316	746.4	552.52	135.1%	11
Pennsylvania	11.994	1,482.6	1,998.47	74.2%	46
Rhode Island	0.991	172.0	165.12	104.2%	33
South Carolina	3.886	464.0	647.49	71.7%	47
South Dakota	0.733	156.4	122.13	128.1%	14
Tennessee	5.484	1,067.3	913.76	116.8%	20
Texas	20.044	3,729.3	3,339.78	111.7%	24
Utah	2.130	390.9	354.91	110.1%	26
Vermont	0.594	90.3	98.97	91.2%	39
Virginia	6.873	1,194.4	1,145.20	104.3%	32
Washington	5.756	1,111.4	959.08	115.9%	21
West Virginia	1.807	318.8	301.09	105.9%	30
Wisconsin	5.250	1,185.8	874.77	135.6%	10
Wyoming	0.480	119.0	79.98	148.7%	4

**CHART XIV: FY 1999, PER CAPITA OVERALL
TAX BURDEN**

08/14/02 State	July 1, 1999 Population in Millions	Overall Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort Per Capita Tax Capital Index	Rank: Based on Tax Effort
United States	272.691	815,341.5			
Alabama	4.370	8,770.4	13,066.23	67.1%	51
Alaska	0.620	1,761.6	1,853.79	95.0%	23
Arizona	4.778	12,238.0	14,286.14	85.7%	38
Arkansas	2.551	5,641.8	7,627.45	74.0%	48
California	33.145	104,977.3	99,102.99	105.9%	13
Colorado	4.056	12,116.9	12,127.37	99.9%	18
Connecticut	3.282	14,888.7	9,813.12	151.7%	2
Delaware	0.754	2,471.8	2,254.45	109.6%	9
Dist. of Col.	0.519	2,973.6	1,551.80	191.6%	1
Florida	15.111	40,244.9	45,181.63	89.1%	29
Georgia	7.788	21,503.1	23,285.99	92.3%	26
Hawaii	1.185	3,913.6	3,543.13	110.5%	8
Idaho	1.252	3,039.3	3,743.46	81.2%	41
Illinois	12.128	37,969.8	36,262.51	104.7%	15
Indiana	5.943	15,575.8	17,769.47	87.7%	32
Iowa	2.869	7,673.1	8,578.26	89.4%	28
Kansas	2.654	7,292.4	7,935.42	91.9%	27
Kentucky	3.961	9,760.8	11,843.32	82.4%	39
Louisiana	4.372	10,533.3	13,072.21	80.6%	42
Maine	1.253	4,082.4	3,746.45	109.0%	10
Maryland	5.172	16,558.5	15,464.19	107.1%	12
Massachusetts	6.175	22,269.4	18,463.15	120.6%	5
Michigan	9.864	29,904.9	29,493.19	101.4%	16
Minnesota	4.776	17,187.9	14,280.16	120.4%	6
Mississippi	2.769	6,086.9	8,279.26	73.5%	49
Missouri	5.468	14,027.7	16,349.23	85.8%	37
Montana	0.883	2,041.5	2,640.16	77.3%	46
Nebraska	1.666	4,623.9	4,981.31	92.8%	25
Nevada	1.809	5,290.7	5,408.88	97.8%	20
New Hampshire	1.201	3,110.1	3,590.97	86.6%	33
New Jersey	8.143	31,575.9	24,347.43	129.7%	4
New Mexico	1.740	4,469.0	5,202.57	85.9%	35
New York	18.197	82,153.9	54,408.72	151.0%	3
North Carolina	7.651	20,266.3	22,876.36	88.6%	30
North Dakota	0.634	1,668.4	1,895.65	88.0%	31
Ohio	11.257	32,301.4	33,658.24	96.0%	21
Oklahoma	3.358	7,767.9	10,040.36	77.4%	45
Oregon	3.316	8,536.2	9,914.78	86.1%	34
Pennsylvania	11.994	35,192.5	35,861.86	98.1%	19
Rhode Island	0.991	3,197.3	2,963.07	107.9%	11
South Carolina	3.886	9,067.2	11,619.07	78.0%	44
South Dakota	0.733	1,653.1	2,191.66	75.4%	47
Tennessee	5.484	11,748.4	16,397.07	71.6%	50
Texas	20.044	49,231.6	59,931.22	82.1%	40
Utah	2.130	5,468.8	6,368.66	85.9%	36
Vermont	0.594	1,784.4	1,776.05	100.5%	17
Virginia	6.873	19,557.6	20,550.15	95.2%	22
Washington	5.756	18,118.1	17,210.34	105.3%	14
West Virginia	1.807	4,278.8	5,402.90	79.2%	43
Wisconsin	5.250	17,417.6	15,697.41	111.0%	7
Wyoming	0.480	1,357.1	1,435.19	94.6%	24

CHART XV: FY 1999, PER CAPITA INCOME

08/14/02 State	July 1, 1999 Population in Millions	Personal Income FY 1999 \$ Million	1999 Per Capita Income (\$)	Rank:
United States	272.691	7,596,877.8	27,859	
Alabama	4.370	98,661.5	22,577	43
Alaska	0.620	17,292.5	27,891	18
Arizona	4.778	116,305.5	24,342	37
Arkansas	2.551	55,055.8	21,582	48
California	33.145	963,701.5	29,075	14
Colorado	4.056	122,727.0	30,258	9
Connecticut	3.282	127,540.8	38,861	2
Delaware	0.754	22,379.0	29,680	12
Dist. of Col.	0.519	20,326.3	39,164	1
Florida	15.111	412,432.0	27,293	20
Georgia	7.788	207,252.0	26,612	24
Hawaii	1.185	32,044.5	27,042	21
Idaho	1.252	27,789.8	22,196	46
Illinois	12.128	368,809.3	30,410	7
Indiana	5.943	152,485.5	25,658	32
Iowa	2.869	71,937.0	25,074	34
Kansas	2.654	69,105.0	26,038	28
Kentucky	3.961	89,716.8	22,650	41
Louisiana	4.372	98,580.5	22,548	44
Maine	1.253	30,084.8	24,010	38
Maryland	5.172	162,990.8	31,514	6
Massachusetts	6.175	210,999.3	34,170	4
Michigan	9.864	269,934.0	27,366	19
Minnesota	4.776	143,319.8	30,008	10
Mississippi	2.769	56,083.3	20,254	51
Missouri	5.468	141,413.0	25,862	30
Montana	0.883	19,171.8	21,712	47
Nebraska	1.666	44,338.8	26,614	23
Nevada	1.809	54,089.8	29,900	11
New Hampshire	1.201	36,420.8	30,325	8
New Jersey	8.143	284,204.3	34,902	3
New Mexico	1.740	37,348.0	21,464	49
New York	18.197	602,501.5	33,110	5
North Carolina	7.651	197,713.5	25,842	31
North Dakota	0.634	14,787.5	23,324	39
Ohio	11.257	298,386.8	26,507	25
Oklahoma	3.358	76,003.0	22,633	42
Oregon	3.316	86,995.5	26,235	27
Pennsylvania	11.994	337,058.3	28,102	17
Rhode Island	0.991	28,290.8	28,548	16
South Carolina	3.886	89,105.8	22,930	40
South Dakota	0.733	17,875.3	24,386	36
Tennessee	5.484	136,927.0	24,968	35
Texas	20.044	526,114.5	26,248	26
Utah	2.130	47,982.8	22,527	45
Vermont	0.594	15,071.3	25,372	33
Virginia	6.873	199,111.8	28,970	15
Washington	5.756	168,216.3	29,225	13
West Virginia	1.807	37,149.8	20,559	50
Wisconsin	5.250	140,617.3	26,784	22
Wyoming	0.480	12,431.5	25,899	29

CHART A: FY 1999, PROPERTY TAX BURDEN
Tax per \$1000 Total Personal Income

08/14/02

State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	31.55			
New Hampshire	55.31	1	75.3%	88.4%
Maine	51.42	2	63.0%	75.2%
Vermont	50.80	3	61.0%	73.1%
New Jersey	50.44	4	59.9%	71.9%
Montana	46.48	5	47.3%	58.4%
Rhode Island	45.43	6	44.0%	54.8%
Alaska	42.09	7	33.4%	43.4%
Wyoming	42.05	8	33.3%	43.3%
New York	41.09	9	30.3%	40.0%
Connecticut	40.57	10	28.6%	38.2%
Wisconsin	39.29	11	24.5%	33.9%
Illinois	38.23	12	21.2%	30.3%
Texas	35.74	13	13.3%	21.8%
Nebraska	35.34	14	12.0%	20.4%
Iowa	35.21	15	11.6%	20.0%
Massachusetts	34.60	16	9.7%	17.9%
South Dakota	34.53	17	9.5%	17.7%
Washington	34.26	18	8.6%	16.7%
Indiana	33.95	19	7.6%	15.7%
Florida	33.70	20	6.8%	14.8%
North Dakota	33.62	21	6.6%	14.6%
Dist. of Col.	33.43	22	6.0%	13.9%
Michigan	32.64	23	3.5%	11.2%
Ohio	31.28	24	-0.8%	6.6%
Minnesota	31.11	25	-1.4%	6.0%
Arizona	30.82	26	-2.3%	5.0%
Kansas	30.61	27	-3.0%	4.3%
Oregon	29.41	28	-6.8%	0.2%
Idaho	29.35	29	-7.0%	0.0%
Virginia	28.92	30	-8.3%	-1.5%
Pennsylvania	28.66	31	-9.2%	-2.4%
Colorado	27.81	32	-11.8%	-5.2%
South Carolina	27.79	33	-11.9%	-5.3%
California	26.38	34	-16.4%	-10.1%
Georgia	26.17	35	-17.1%	-10.9%
Maryland	25.43	36	-19.4%	-13.4%
Utah	24.84	37	-21.3%	-15.4%
Mississippi	24.78	38	-21.4%	-15.6%
Missouri	23.37	39	-25.9%	-20.4%
Nevada	23.32	40	-26.1%	-20.6%
North Carolina	22.00	41	-30.3%	-25.0%
West Virginia	21.85	42	-30.7%	-25.6%
Tennessee	19.60	43	-37.9%	-33.2%
Kentucky	18.57	44	-41.1%	-36.7%
Hawaii	18.55	45	-41.2%	-36.8%
Arkansas	17.56	46	-44.3%	-40.2%
Louisiana	16.43	47	-47.9%	-44.0%
Oklahoma	16.28	48	-48.4%	-44.5%
New Mexico	15.74	49	-50.1%	-46.4%
Delaware	15.57	50	-50.6%	-46.9%
Alabama	12.08	51	-61.7%	-58.8%

CHART B: FY 1999, SALES TAX BURDEN
Tax per \$1000 Total Personal Income

08/14/02

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	26.41			
Washington	49.50	1	87.4%	96.0%
New Mexico	48.52	2	83.7%	92.2%
Hawaii	45.16	3	71.0%	78.9%
Louisiana	41.42	4	56.9%	64.1%
Tennessee	40.48	5	53.3%	60.3%
Mississippi	39.77	6	50.6%	57.5%
Arizona	36.92	7	39.8%	46.2%
Utah	36.76	8	39.2%	45.6%
Arkansas	36.68	9	38.9%	45.3%
Nevada	35.88	10	35.9%	42.1%
Florida	35.07	11	32.8%	38.9%
Wyoming	34.80	12	31.8%	37.8%
Georgia	34.32	13	30.0%	35.9%
South Dakota	31.53	14	19.4%	24.9%
Kansas	31.17	15	18.0%	23.4%
Texas	30.60	16	15.9%	21.2%
Oklahoma	30.44	17	15.3%	20.6%
Dist. of Col.	29.16	18	10.4%	15.5%
California	28.78	19	9.0%	14.0%
Alabama	27.78	20	5.2%	10.0%
Missouri	27.76	21	5.1%	9.9%
Colorado	27.55	22	4.3%	9.1%
Maine	27.54	23	4.3%	9.1%
South Carolina	27.20	24	3.0%	7.7%
Michigan	26.79	25	1.4%	6.1%
North Dakota	25.71	26	-2.6%	1.8%
New York	25.32	27	-4.1%	0.3%
Idaho	25.25	28	-4.4%	0.0%
Connecticut	25.23	29	-4.5%	-0.1%
Iowa	24.63	30	-6.7%	-2.4%
Wisconsin	24.46	31	-7.4%	-3.1%
West Virginia	24.16	32	-8.5%	-4.3%
Minnesota	23.97	33	-9.2%	-5.1%
Ohio	23.47	34	-11.1%	-7.1%
Kentucky	23.27	35	-11.9%	-7.8%
Nebraska	23.20	36	-12.2%	-8.1%
North Carolina	22.26	37	-15.7%	-11.9%
Indiana	21.70	38	-17.8%	-14.1%
Pennsylvania	20.21	39	-23.5%	-20.0%
Rhode Island	19.84	40	-24.9%	-21.4%
Illinois	18.49	41	-30.0%	-26.8%
New Jersey	17.78	42	-32.7%	-29.6%
Virginia	15.54	43	-41.2%	-38.5%
Massachusetts	15.50	44	-41.3%	-38.6%
Maryland	14.11	45	-46.6%	-44.1%
Vermont	13.64	46	-48.3%	-46.0%
Alaska	7.30	47	-72.4%	-71.1%
Oregon	0.00	48	-100.0%	-100.0%
New Hampshire	0.00	49	-100.0%	-100.0%
Montana	0.00	50	-100.0%	-100.0%
Delaware	0.00	51	-100.0%	-100.0%

CHART C: FY 1999, INDIVIDUAL INCOME TAX BURDEN
Tax per \$1000 Total Personal Income

08/14/02

State	Ind. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	24.92			
Dist. of Col.	46.84	1	88.0%	53.7%
New York	43.23	2	73.5%	41.8%
Oregon	42.64	3	71.1%	39.9%
Maryland	40.27	4	61.6%	32.1%
Massachusetts	38.09	5	52.8%	25.0%
Minnesota	37.02	6	48.6%	21.5%
Wisconsin	36.71	7	47.3%	20.4%
Delaware	36.36	8	45.9%	19.3%
Kentucky	35.90	9	44.1%	17.8%
Ohio	34.48	10	38.4%	13.1%
Maine	33.90	11	36.1%	11.2%
Hawaii	33.36	12	33.9%	9.4%
North Carolina	33.31	13	33.7%	9.3%
California	31.89	14	28.0%	4.6%
Virginia	30.58	15	22.7%	0.3%
Idaho	30.48	16	22.3%	0.0%
Utah	30.45	17	22.2%	-0.1%
Connecticut	28.30	18	13.6%	-7.1%
Michigan	27.70	19	11.1%	-9.1%
Indiana	27.64	20	10.9%	-9.3%
Georgia	27.49	21	10.3%	-9.8%
Colorado	27.34	22	9.7%	-10.3%
Missouri	27.27	23	9.4%	-10.5%
Oklahoma	27.24	24	9.3%	-10.6%
Rhode Island	26.96	25	8.2%	-11.5%
Pennsylvania	26.24	26	5.3%	-13.9%
Arkansas	26.04	27	4.5%	-14.6%
South Carolina	25.79	28	3.5%	-15.4%
Vermont	25.44	29	2.1%	-16.5%
Montana	25.19	30	1.1%	-17.3%
West Virginia	24.76	31	-0.6%	-18.8%
Kansas	24.55	32	-1.5%	-19.5%
Iowa	24.39	33	-2.1%	-20.0%
Nebraska	24.17	34	-3.0%	-20.7%
New Jersey	22.36	35	-10.3%	-26.6%
New Mexico	21.68	36	-13.0%	-28.9%
Alabama	20.73	37	-16.8%	-32.0%
Illinois	19.65	38	-21.1%	-35.5%
Arizona	18.04	39	-27.6%	-40.8%
Mississippi	17.53	40	-29.7%	-42.5%
Louisiana	15.58	41	-37.5%	-48.9%
North Dakota	12.31	42	-50.6%	-59.6%
New Hampshire	1.73	43	-93.0%	-94.3%
Tennessee	1.17	44	-95.3%	-96.2%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

CHART D: FY 1999, CORPORATE INCOME TAX BURDEN
Tax per \$1000 Total Personal Income

08/14/02

State	Corp. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.47			
Alaska	12.25	1	174.3%	254.0%
Dist. of Col.	10.71	2	139.7%	209.4%
Delaware	10.39	3	132.7%	200.3%
New York	9.67	4	116.6%	179.5%
Michigan	8.94	5	100.2%	158.4%
West Virginia	7.08	6	58.6%	104.7%
New Hampshire	7.02	7	57.3%	103.0%
Indiana	6.49	8	45.3%	87.6%
North Dakota	6.33	9	41.7%	82.9%
Massachusetts	5.92	10	32.6%	71.2%
Illinois	5.70	11	27.8%	64.9%
California	5.66	12	26.9%	63.7%
Minnesota	5.44	13	21.8%	57.1%
Maine	4.90	14	9.8%	41.7%
Wisconsin	4.77	15	6.9%	37.9%
New Jersey	4.69	16	5.1%	35.7%
Arizona	4.69	17	5.0%	35.5%
Montana	4.67	18	4.7%	35.1%
North Carolina	4.66	19	4.3%	34.6%
Pennsylvania	4.56	20	2.2%	31.9%
New Mexico	4.39	21	-1.7%	26.9%
Tennessee	4.17	22	-6.5%	20.6%
Mississippi	4.09	23	-8.4%	18.3%
Arkansas	3.85	24	-13.7%	11.4%
Georgia	3.83	25	-14.3%	10.6%
Utah	3.75	26	-15.9%	8.5%
Oregon	3.73	27	-16.5%	7.8%
Connecticut	3.72	28	-16.7%	7.5%
Kansas	3.67	29	-17.7%	6.2%
Kentucky	3.48	30	-22.1%	0.5%
Idaho	3.46	31	-22.5%	0.0%
Vermont	3.30	32	-26.2%	-4.7%
Iowa	3.26	33	-27.0%	-5.8%
Florida	3.07	34	-31.2%	-11.2%
Nebraska	3.05	35	-31.8%	-12.0%
Louisiana	2.90	36	-35.0%	-16.1%
South Carolina	2.89	37	-35.3%	-16.5%
South Dakota	2.84	38	-36.3%	-17.8%
Ohio	2.52	39	-43.6%	-27.2%
Maryland	2.48	40	-44.4%	-28.2%
Oklahoma	2.46	41	-44.8%	-28.8%
Colorado	2.45	42	-45.1%	-29.1%
Alabama	2.36	43	-47.1%	-31.7%
Rhode Island	2.34	44	-47.5%	-32.2%
Virginia	2.08	45	-53.4%	-39.8%
Missouri	1.96	46	-56.2%	-43.5%
Hawaii	1.64	47	-63.4%	-52.7%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART E: FY 99, COMBINED INDIV. & CORP. INCOME TAX BURDEN
Tax per \$1000 Total Personal Income

08/14/02

State	Income Tax & Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	29.38			
Dist. of Col.	57.55	1	95.8%	69.6%
New York	52.90	2	80.0%	55.9%
Delaware	46.75	3	59.1%	37.7%
Oregon	46.37	4	57.8%	36.6%
Massachusetts	44.01	5	49.8%	29.7%
Maryland	42.75	6	45.5%	26.0%
Minnesota	42.46	7	44.5%	25.1%
Wisconsin	41.48	8	41.2%	22.2%
Kentucky	39.38	9	34.0%	16.0%
Maine	38.81	10	32.1%	14.3%
North Carolina	37.97	11	29.2%	11.9%
California	37.55	12	27.8%	10.7%
Ohio	37.00	13	25.9%	9.0%
Michigan	36.64	14	24.7%	7.9%
Hawaii	34.99	15	19.1%	3.1%
Utah	34.21	16	16.4%	0.8%
Indiana	34.13	17	16.1%	0.6%
Idaho	33.94	18	15.5%	0.0%
Virginia	32.66	19	11.1%	-3.8%
Connecticut	32.03	20	9.0%	-5.6%
West Virginia	31.85	21	8.4%	-6.2%
Georgia	31.31	22	6.6%	-7.7%
Pennsylvania	30.81	23	4.8%	-9.2%
Arkansas	29.90	24	1.7%	-11.9%
Montana	29.87	25	1.7%	-12.0%
Colorado	29.79	26	1.4%	-12.2%
Oklahoma	29.71	27	1.1%	-12.5%
Rhode Island	29.31	28	-0.3%	-13.7%
Missouri	29.22	29	-0.6%	-13.9%
Vermont	28.74	30	-2.2%	-15.3%
South Carolina	28.68	31	-2.4%	-15.5%
Kansas	28.22	32	-4.0%	-16.9%
Iowa	27.65	33	-5.9%	-18.5%
Nebraska	27.22	34	-7.4%	-19.8%
New Jersey	27.05	35	-7.9%	-20.3%
New Mexico	26.07	36	-11.3%	-23.2%
Illinois	25.36	37	-13.7%	-25.3%
Alabama	23.09	38	-21.4%	-32.0%
Arizona	22.73	39	-22.6%	-33.0%
Mississippi	21.62	40	-26.4%	-36.3%
North Dakota	18.64	41	-36.6%	-45.1%
Louisiana	18.48	42	-37.1%	-45.5%
Alaska	12.25	43	-58.3%	-63.9%
New Hampshire	8.76	44	-70.2%	-74.2%
Tennessee	5.34	45	-81.8%	-84.3%
Florida	3.07	46	-89.5%	-90.9%
South Dakota	2.84	47	-90.3%	-91.6%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART F: FY 99, MOTOR FUELS & LICENSE TAX BURDEN
Tax per \$1000 Total Personal Income

08/14/02

State	Motor Vehicle Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	5.98			
Oklahoma	12.68	1	112.1%	10.0%
Montana	11.71	2	95.7%	1.6%
Idaho	11.53	3	92.7%	0.0%
New Mexico	10.17	4	70.0%	-11.8%
North Dakota	9.79	5	63.6%	-15.1%
Wyoming	9.57	6	60.0%	-17.0%
Iowa	9.26	7	54.8%	-19.7%
Mississippi	9.15	8	52.9%	-20.7%
Arkansas	8.84	9	47.8%	-23.3%
South Dakota	8.75	10	46.3%	-24.1%
West Virginia	8.58	11	43.5%	-25.5%
Oregon	8.58	12	43.4%	-25.6%
Maine	8.48	13	41.9%	-26.4%
Wisconsin	8.43	14	41.0%	-26.8%
Minnesota	8.22	15	37.4%	-28.7%
Utah	8.15	16	36.2%	-29.3%
Nebraska	8.10	17	35.5%	-29.7%
North Carolina	7.95	18	32.9%	-31.0%
Tennessee	7.79	19	30.3%	-32.4%
Nevada	7.60	20	27.1%	-34.0%
Alabama	7.53	21	25.9%	-34.7%
Hawaii	7.51	22	25.5%	-34.9%
Kentucky	7.32	23	22.3%	-36.5%
Florida	7.28	24	21.8%	-36.8%
Texas	7.09	25	18.5%	-38.5%
Ohio	6.92	26	15.6%	-40.0%
Kansas	6.84	27	14.4%	-40.6%
Michigan	6.84	28	14.4%	-40.6%
Washington	6.61	29	10.5%	-42.7%
Missouri	6.57	30	9.9%	-43.0%
Louisiana	6.53	31	9.2%	-43.3%
Illinois	6.53	32	9.1%	-43.4%
Arizona	6.27	33	4.8%	-45.6%
Rhode Island	6.08	34	1.6%	-47.3%
Connecticut	6.04	35	0.9%	-47.6%
Virginia	6.00	36	0.3%	-48.0%
Vermont	5.99	37	0.1%	-48.0%
Delaware	5.96	38	-0.3%	-48.3%
Colorado	5.81	39	-2.8%	-49.6%
Indiana	5.28	40	-11.7%	-54.2%
Maryland	5.26	41	-12.0%	-54.3%
South Carolina	5.21	42	-12.9%	-54.8%
New Hampshire	4.97	43	-16.9%	-56.9%
California	4.87	44	-18.5%	-57.7%
Alaska	4.74	45	-20.8%	-58.9%
Pennsylvania	4.40	46	-26.5%	-61.8%
Massachusetts	4.13	47	-31.0%	-64.2%
Georgia	3.78	48	-36.7%	-67.2%
New Jersey	2.98	49	-50.2%	-74.1%
Dist. of Col.	2.41	50	-59.8%	-79.1%
New York	2.00	51	-66.5%	-82.6%

CHART G: FY 1999 PER CAPITA PROPERTY TAXES

08/14/02

State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	878.91			
New Jersey	1,760.53	1	100.3%	170.2%
New Hampshire	1,677.27	2	90.8%	157.5%
Connecticut	1,576.73	3	79.4%	142.0%
New York	1,360.59	4	54.8%	108.8%
Dist. of Col.	1,309.34	5	49.0%	101.0%
Rhode Island	1,296.78	6	47.5%	99.1%
Vermont	1,289.04	7	46.7%	97.9%
Maine	1,234.52	8	40.5%	89.5%
Massachusetts	1,182.28	9	34.5%	81.5%
Alaska	1,173.89	10	33.6%	80.2%
Illinois	1,162.60	11	32.3%	78.5%
Wyoming	1,088.95	12	23.9%	67.1%
Wisconsin	1,052.31	13	19.7%	61.5%
Montana	1,009.21	14	14.8%	54.9%
Washington	1,001.29	15	13.9%	53.7%
Nebraska	940.58	16	7.0%	44.4%
Texas	938.18	17	6.7%	44.0%
Minnesota	933.60	18	6.2%	43.3%
Florida	919.92	19	4.7%	41.2%
Michigan	893.21	20	1.6%	37.1%
Iowa	882.79	21	0.4%	35.5%
Indiana	871.13	22	-0.9%	33.7%
South Dakota	842.14	23	-4.2%	29.3%
Colorado	841.62	24	-4.2%	29.2%
Virginia	837.70	25	-4.7%	28.6%
Ohio	829.20	26	-5.7%	27.3%
Pennsylvania	805.32	27	-8.4%	23.6%
Maryland	801.25	28	-8.8%	23.0%
Kansas	796.92	29	-9.3%	22.3%
North Dakota	784.26	30	-10.8%	20.4%
Oregon	771.47	31	-12.2%	18.4%
California	767.08	32	-12.7%	17.7%
Arizona	750.14	33	-14.7%	15.1%
Nevada	697.14	34	-20.7%	7.0%
Georgia	696.30	35	-20.8%	6.9%
Idaho	651.49	36	-25.9%	0.0%
South Carolina	637.15	37	-27.5%	-2.2%
Missouri	604.49	38	-31.2%	-7.2%
North Carolina	568.64	39	-35.3%	-12.7%
Utah	559.48	40	-36.3%	-14.1%
Mississippi	501.96	41	-42.9%	-23.0%
Hawaii	501.74	42	-42.9%	-23.0%
Tennessee	489.43	43	-44.3%	-24.9%
Delaware	462.22	44	-47.4%	-29.1%
West Virginia	449.24	45	-48.9%	-31.0%
Kentucky	420.68	46	-52.1%	-35.4%
Arkansas	378.97	47	-56.9%	-41.8%
Louisiana	370.57	48	-57.8%	-43.1%
Oklahoma	368.57	49	-58.1%	-43.4%
New Mexico	337.84	50	-61.6%	-48.1%
Alabama	272.72	51	-69.0%	-58.1%

CHART H: FY 1999 PER CAPITA SALES TAXES

08/14/02

State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	735.73			
Washington	1446.49	1	96.6%	158.1%
Hawaii	1221.33	2	66.0%	117.9%
Dist. Of Col.	1142.04	3	55.2%	103.8%
Nevada	1072.76	4	45.8%	91.4%
New Mexico	1041.48	5	41.6%	85.8%
Tennessee	1010.78	6	37.4%	80.4%
Connecticut	980.52	7	33.3%	75.0%
Florida	957.21	8	30.1%	70.8%
Louisiana	934.03	9	27.0%	66.7%
Georgia	913.37	10	24.1%	63.0%
Wyoming	901.32	11	22.5%	60.8%
Arizona	898.71	12	22.2%	60.4%
New York	838.45	13	14.0%	49.6%
California	836.81	14	13.7%	49.3%
Colorado	833.63	15	13.3%	48.7%
Utah	828.14	16	12.6%	47.8%
Kansas	811.58	17	10.3%	44.8%
Mississippi	805.46	18	9.5%	43.7%
Texas	803.07	19	9.2%	43.3%
Arkansas	791.55	20	7.6%	41.2%
South Dakota	768.79	21	4.5%	37.2%
Michigan	733.01	22	-0.4%	30.8%
Minnesota	719.22	23	-2.2%	28.3%
Missouri	717.94	24	-2.4%	28.1%
Oklahoma	689.04	25	-6.3%	22.9%
Maine	661.32	26	-10.1%	18.0%
Wisconsin	655.26	27	-10.9%	16.9%
Alabama	627.11	28	-14.8%	11.9%
South Carolina	623.60	29	-15.2%	11.3%
Ohio	622.01	30	-15.5%	11.0%
New Jersey	620.71	31	-15.6%	10.8%
Iowa	617.61	32	-16.1%	10.2%
Nebraska	617.35	33	-16.1%	10.2%
North Dakota	599.77	34	-18.5%	7.0%
North Carolina	575.12	35	-21.8%	2.6%
Pennsylvania	567.97	36	-22.8%	1.3%
Rhode Island	566.29	37	-23.0%	1.0%
Illinois	562.18	38	-23.6%	0.3%
Idaho	560.43	39	-23.8%	0.0%
Indiana	556.65	40	-24.3%	-0.7%
Massachusetts	529.53	41	-28.0%	-5.5%
Kentucky	527.07	42	-28.4%	-6.0%
West Virginia	496.66	43	-32.5%	-11.4%
Virginia	450.18	44	-38.8%	-19.7%
Maryland	444.63	45	-39.6%	-20.7%
Vermont	346.19	46	-52.9%	-38.2%
Alaska	203.61	47	-72.3%	-63.7%
Oregon	0.00	48	-100.0%	-100.0%
New Hampshire	0.00	49	-100.0%	-100.0%
Montana	0.00	50	-100.0%	-100.0%
Delaware	0.00	51	-100.0%	-100.0%

CHART I: FY 1999 PER CAPITA INDIVIDUAL INCOME TAXES

08/14/02

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	694.22			
Dist. of Col.	1,834.60	1	164.3%	171.2%
New York	1,431.28	2	106.2%	111.6%
Massachusetts	1,301.47	3	87.5%	92.4%
Maryland	1,269.04	4	82.8%	87.6%
Oregon	1,118.69	5	61.1%	65.4%
Minnesota	1,111.02	6	60.0%	64.2%
Connecticut	1,099.94	7	58.4%	62.6%
Delaware	1,079.20	8	55.5%	59.5%
Wisconsin	983.28	9	41.6%	45.3%
California	927.21	10	33.6%	37.1%
Ohio	913.95	11	31.7%	35.1%
Hawaii	902.09	12	29.9%	33.3%
Virginia	885.76	13	27.6%	30.9%
North Carolina	860.82	14	24.0%	27.2%
Colorado	827.14	15	19.1%	22.3%
Maine	814.05	16	17.3%	20.3%
Kentucky	813.18	17	17.1%	20.2%
New Jersey	780.30	18	12.4%	15.3%
Rhode Island	769.71	19	10.9%	13.8%
Michigan	757.90	20	9.2%	12.0%
Pennsylvania	737.54	21	6.2%	9.0%
Georgia	731.48	22	5.4%	8.1%
Indiana	709.16	23	2.2%	4.8%
Missouri	705.15	24	1.6%	4.2%
Utah	686.06	25	-1.2%	1.4%
Idaho	676.53	26	-2.5%	0.0%
Vermont	645.54	27	-7.0%	-4.6%
Nebraska	643.39	28	-7.3%	-4.9%
Kansas	639.14	29	-7.9%	-5.5%
Oklahoma	616.57	30	-11.2%	-8.9%
Iowa	611.61	31	-11.9%	-9.6%
Illinois	597.59	32	-13.9%	-11.7%
South Carolina	591.41	33	-14.8%	-12.6%
Arkansas	562.07	34	-19.0%	-16.9%
Montana	547.04	35	-21.2%	-19.1%
West Virginia	509.10	36	-26.7%	-24.7%
Alabama	467.91	37	-32.6%	-30.8%
New Mexico	465.27	38	-33.0%	-31.2%
Arizona	439.17	39	-36.7%	-35.1%
Mississippi	355.02	40	-48.9%	-47.5%
Louisiana	351.25	41	-49.4%	-48.1%
North Dakota	287.03	42	-58.7%	-57.6%
New Hampshire	52.57	43	-92.4%	-92.2%
Tennessee	29.21	44	-95.8%	-95.7%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

CHART J: FY 1999 PER CAPITA CORPORATE INCOME TAXES

08/14/02

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	124.40			
Dist. of Col.	419.26	1	237.0%	446.0%
Alaska	341.63	2	174.6%	344.9%
New York	320.23	3	157.4%	317.0%
Delaware	308.39	4	147.9%	301.6%
Michigan	244.69	5	96.7%	218.6%
New Hampshire	213.00	6	71.2%	177.4%
Massachusetts	202.38	7	62.7%	163.5%
Illinois	173.48	8	39.5%	125.9%
Indiana	166.52	9	33.9%	116.8%
California	164.71	10	32.4%	114.5%
New Jersey	163.82	11	31.7%	113.3%
Minnesota	163.14	12	31.1%	112.4%
North Dakota	147.63	13	18.7%	92.2%
West Virginia	145.61	14	17.1%	89.6%
Connecticut	144.58	15	16.2%	88.3%
Pennsylvania	128.21	16	3.1%	67.0%
Wisconsin	127.80	17	2.7%	66.4%
North Carolina	120.32	18	-3.3%	56.7%
Maine	117.71	19	-5.4%	53.3%
Arizona	114.15	20	-8.2%	48.6%
Tennessee	104.20	21	-16.2%	35.7%
Georgia	101.85	22	-18.1%	32.6%
Montana	101.50	23	-18.4%	32.2%
Oregon	97.82	24	-21.4%	27.4%
Kansas	95.64	25	-23.1%	24.5%
New Mexico	94.23	26	-24.2%	22.7%
Utah	84.57	27	-32.0%	10.1%
Florida	83.84	28	-32.6%	9.2%
Vermont	83.66	29	-32.7%	8.9%
Arkansas	83.19	30	-33.1%	8.3%
Mississippi	82.88	31	-33.4%	7.9%
Iowa	81.75	32	-34.3%	6.5%
Nebraska	81.05	33	-34.8%	5.5%
Kentucky	78.78	34	-36.7%	2.6%
Maryland	78.30	35	-37.1%	2.0%
Idaho	76.79	36	-38.3%	0.0%
Colorado	74.22	37	-40.3%	-3.3%
South Dakota	69.33	38	-44.3%	-9.7%
Rhode Island	66.92	39	-46.2%	-12.9%
Ohio	66.76	40	-46.3%	-13.1%
South Carolina	66.26	41	-46.7%	-13.7%
Louisiana	65.49	42	-47.4%	-14.7%
Virginia	60.29	43	-51.5%	-21.5%
Oklahoma	55.78	44	-55.2%	-27.4%
Alabama	53.32	45	-57.1%	-30.6%
Missouri	50.57	46	-59.3%	-34.1%
Hawaii	44.23	47	-64.4%	-42.4%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART K: FY 1999 PER CAPITA COMBINED CORP. & IND.
INCOME TAXES**

08/14/02

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	818.62			
Dist. of Col.	2253.86	1	175.3%	199.2%
New York	1751.51	2	114.0%	132.5%
Massachusetts	1503.85	3	83.7%	99.6%
Delaware	1387.59	4	69.5%	84.2%
Maryland	1347.34	5	64.6%	78.9%
Minnesota	1274.16	6	55.6%	69.1%
Connecticut	1244.52	7	52.0%	65.2%
Oregon	1216.52	8	48.6%	61.5%
Wisconsin	1111.09	9	35.7%	47.5%
California	1091.92	10	33.4%	44.9%
Michigan	1002.59	11	22.5%	33.1%
North Carolina	981.14	12	19.9%	30.2%
Ohio	980.72	13	19.8%	30.2%
Hawaii	946.32	14	15.6%	25.6%
Virginia	946.06	15	15.6%	25.6%
New Jersey	944.12	16	15.3%	25.3%
Maine	931.76	17	13.8%	23.7%
Colorado	901.36	18	10.1%	19.7%
Kentucky	891.97	19	9.0%	18.4%
Indiana	875.68	20	7.0%	16.2%
Pennsylvania	865.75	21	5.8%	14.9%
Rhode Island	836.63	22	2.2%	11.1%
Georgia	833.32	23	1.8%	10.6%
Illinois	771.06	24	-5.8%	2.4%
Utah	770.63	25	-5.9%	2.3%
Missouri	755.72	26	-7.7%	0.3%
Idaho	753.33	27	-8.0%	0.0%
Kansas	734.78	28	-10.2%	-2.5%
Vermont	729.20	29	-10.9%	-3.2%
Nebraska	724.44	30	-11.5%	-3.8%
Iowa	693.36	31	-15.3%	-8.0%
Oklahoma	672.35	32	-17.9%	-10.7%
South Carolina	657.67	33	-19.7%	-12.7%
West Virginia	654.71	34	-20.0%	-13.1%
Montana	648.53	35	-20.8%	-13.9%
Arkansas	645.26	36	-21.2%	-14.3%
New Mexico	559.50	37	-31.7%	-25.7%
Arizona	553.31	38	-32.4%	-26.6%
Alabama	521.24	39	-36.3%	-30.8%
Mississippi	437.90	40	-46.5%	-41.9%
North Dakota	434.65	41	-46.9%	-42.3%
Louisiana	416.74	42	-49.1%	-44.7%
Alaska	341.63	43	-58.3%	-54.7%
New Hampshire	265.57	44	-67.6%	-64.7%
Tennessee	133.41	45	-83.7%	-82.3%
Florida	83.84	46	-89.8%	-88.9%
South Dakota	69.33	47	-91.5%	-90.8%
Wyoming	0.00	48	-100.0%	-100.0%
Washington	0.00	49	-100.0%	-100.0%
Texas	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART L: FY 1999 PER CAPITA MOTOR VEHICLES TAXES

08/14/02

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	166.62			
Oklahoma	287.07	1	72.3%	12.2%
Idaho	255.83		53.5%	0.0%
Montana	254.14	3	52.5%	-0.7%
Wyoming	247.81	4	48.7%	-3.1%
Minnesota	246.55	5	48.0%	-3.6%
Connecticut	234.61	6	40.8%	-8.3%
Iowa	232.14	7	39.3%	-9.3%
North Dakota	228.27	8	37.0%	-10.8%
Nevada	227.33	9	36.4%	-11.1%
Wisconsin	225.86	10	35.6%	-11.7%
Oregon	225.08	11	35.1%	-12.0%
New Mexico	218.27	12	31.0%	-14.7%
Nebraska	215.66	13	29.4%	-15.7%
South Dakota	213.44	14	28.1%	-16.6%
North Carolina	205.39	15	23.3%	-19.7%
Maine	203.71	16	22.3%	-20.4%
Hawaii	203.04	17	21.9%	-20.6%
Florida	198.79	18	19.3%	-22.3%
Illinois	198.50	19	19.1%	-22.4%
Tennessee	194.61	20	16.8%	-23.9%
Washington	193.09	21	15.9%	-24.5%
Arkansas	190.83	22	14.5%	-25.4%
Michigan	187.20	23	12.3%	-26.8%
Texas	186.05	24	11.7%	-27.3%
Mississippi	185.23	25	11.2%	-27.6%
Utah	183.50	26	10.1%	-28.3%
Ohio	183.30	27	10.0%	-28.4%
Kansas	178.21	28	7.0%	-30.3%
Delaware	176.93	29	6.2%	-30.8%
West Virginia	176.43	30	5.9%	-31.0%
Colorado	175.83	31	5.5%	-31.3%
Virginia	173.78	32	4.3%	-32.1%
Rhode Island	173.54	33	4.2%	-32.2%
Missouri	170.03	34	2.0%	-33.5%
Alabama	170.03	35	2.0%	-33.5%
Maryland	165.82	36	-0.5%	-35.2%
Kentucky	165.69	37	-0.6%	-35.2%
Arizona	152.53	38	-8.5%	-40.4%
Vermont	151.97	39	-8.8%	-40.6%
New Hampshire	150.73	40	-9.5%	-41.1%
Louisiana	147.28	41	-11.6%	-42.4%
California	141.70	42	-15.0%	-44.6%
Massachusetts	141.00	43	-15.4%	-44.9%
Indiana	135.53	44	-18.7%	-47.0%
Alaska	132.19	45	-20.7%	-48.3%
Pennsylvania	123.61	46	-25.8%	-51.7%
South Carolina	119.41	47	-28.3%	-53.3%
New Jersey	104.00	48	-37.6%	-59.3%
Georgia	100.71	49	-39.6%	-60.6%
Dist. of Col.	94.21	50	-43.5%	-63.2%
New York	66.36	51	-60.2%	-74.1%

CHART M: FY 99, OVERALL TAX BURDEN
Tax per \$1000 Total Personal Income

08/14/02

State	Overall Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	107.33			
Dist. of Col.	146.29	1	36.3%	33.8%
New York	136.35	2	27.0%	24.7%
Maine	135.70	3	26.4%	24.1%
Wisconsin	123.87	4	15.4%	13.3%
Hawaii	122.13	5	13.8%	11.7%
Minnesota	119.93	6	11.7%	9.7%
New Mexico	119.66	7	11.5%	9.4%
Vermont	118.40	8	10.3%	8.3%
Connecticut	116.74	9	8.8%	6.7%
West Virginia	115.18	10	7.3%	5.3%
Utah	113.97	11	6.2%	4.2%
Rhode Island	113.01	12	5.3%	3.3%
North Dakota	112.82	13	5.1%	3.2%
New Jersey	111.10	14	3.5%	1.6%
Michigan	110.79	15	3.2%	1.3%
Delaware	110.45	16	2.9%	1.0%
Idaho	109.37	17	1.9%	0.0%
Wyoming	109.17	18	1.7%	-0.2%
California	108.93	19	1.5%	-0.4%
Kentucky	108.80	20	1.4%	-0.5%
Mississippi	108.53	21	1.1%	-0.8%
Ohio	108.25	22	0.9%	-1.0%
Washington	107.71	23	0.4%	-1.5%
Louisiana	106.85	24	-0.4%	-2.3%
Iowa	106.66	25	-0.6%	-2.5%
Montana	106.48	26	-0.8%	-2.6%
Massachusetts	105.54	27	-1.7%	-3.5%
Kansas	105.53	28	-1.7%	-3.5%
Arizona	105.22	29	-2.0%	-3.8%
Pennsylvania	104.41	30	-2.7%	-4.5%
Nebraska	104.29	31	-2.8%	-4.6%
Georgia	103.75	32	-3.3%	-5.1%
Illinois	102.95	33	-4.1%	-5.9%
North Carolina	102.50	34	-4.5%	-6.3%
Arkansas	102.47	35	-4.5%	-6.3%
Oklahoma	102.21	36	-4.8%	-6.6%
Indiana	102.15	37	-4.8%	-6.6%
Alaska	101.87	38	-5.1%	-6.9%
South Carolina	101.76	39	-5.2%	-7.0%
Maryland	101.59	40	-5.3%	-7.1%
Missouri	99.20	41	-7.6%	-9.3%
Colorado	98.73	42	-8.0%	-9.7%
Virginia	98.22	43	-8.5%	-10.2%
Oregon	98.12	44	-8.6%	-10.3%
Nevada	97.81	45	-8.9%	-10.6%
Florida	97.58	46	-9.1%	-10.8%
Texas	93.58	47	-12.8%	-14.4%
South Dakota	92.48	48	-13.8%	-15.4%
Alabama	88.89	49	-17.2%	-18.7%
Tennessee	85.80	50	-20.1%	-21.5%
New Hampshire	85.39	51	-20.4%	-21.9%

CHART N: FY 1999 PER CAPITA OVERALL TAXES

08/14/02

State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	2,989.98			
Dist. of Col.	5,729.45	1	91.6%	136.0%
Connecticut	4,536.46	2	51.7%	86.9%
New York	4,514.69	3	51.0%	86.0%
New Jersey	3,877.67	4	29.7%	59.7%
Massachusetts	3,606.38	5	20.6%	48.6%
Minnesota	3,598.80	6	20.4%	48.2%
Wisconsin	3,317.64	7	11.0%	36.7%
Hawaii	3,302.63	8	10.5%	36.0%
Delaware	3,278.19	9	9.6%	35.0%
Maine	3,258.08	10	9.0%	34.2%
Rhode Island	3,226.32	11	7.9%	32.9%
Maryland	3,201.57	12	7.1%	31.9%
California	3,167.21	13	5.9%	30.5%
Washington	3,147.69	14	5.3%	29.7%
Illinois	3,130.76	15	4.7%	29.0%
Michigan	3,031.72	16	1.4%	24.9%
Vermont	3,004.06	17	0.5%	23.7%
Colorado	2,987.40	18	-0.1%	23.1%
Pennsylvania	2,934.18	19	-1.9%	20.9%
Nevada	2,924.68	20	-2.2%	20.5%
Ohio	2,869.45	21	-4.0%	18.2%
Virginia	2,845.58	22	-4.8%	17.2%
Alaska	2,841.30	23	-5.0%	17.0%
Wyoming	2,827.30	24	-5.4%	16.5%
Nebraska	2,775.46	25	-7.2%	14.3%
Georgia	2,761.05	26	-7.7%	13.7%
Kansas	2,747.71	27	-8.1%	13.2%
Iowa	2,674.48	28	-10.6%	10.2%
Florida	2,663.29	29	-10.9%	9.7%
North Carolina	2,648.85	30	-11.4%	9.1%
North Dakota	2,631.47	31	-12.0%	8.4%
Indiana	2,620.86	32	-12.3%	8.0%
New Hampshire	2,589.58	33	-13.4%	6.7%
Oregon	2,574.25	34	-13.9%	6.0%
New Mexico	2,568.39	35	-14.1%	5.8%
Utah	2,567.51	36	-14.1%	5.8%
Missouri	2,565.42	37	-14.2%	5.7%
Arizona	2,561.32	38	-14.3%	5.5%
Kentucky	2,464.23	39	-17.6%	1.5%
Texas	2,456.18	40	-17.9%	1.2%
Idaho	2,427.59	41	-18.8%	0.0%
Louisiana	2,409.26	42	-19.4%	-0.8%
West Virginia	2,367.90	43	-20.8%	-2.5%
South Carolina	2,333.29	44	-22.0%	-3.9%
Oklahoma	2,313.25	45	-22.6%	-4.7%
Montana	2,311.95	46	-22.7%	-4.8%
South Dakota	2,255.30	47	-24.6%	-7.1%
Arkansas	2,211.59	48	-26.0%	-8.9%
Mississippi	2,198.23	49	-26.5%	-9.4%
Tennessee	2,142.30	50	-28.4%	-11.8%
Alabama	2,006.96	51	-32.9%	-17.3%

CHART O: FY 1999 PER CAPITA INCOME

08/14/02

State	FY 1999 Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	27,859			
Dist. of Col.	39,164	1	40.6%	76.4%
Connecticut	38,861	2	39.5%	75.1%
New Jersey	34,902	3	25.3%	57.2%
Massachusetts	34,170	4	22.7%	53.9%
New York	33,110	5	18.8%	49.2%
Maryland	31,514	6	13.1%	42.0%
Illinois	30,410	7	9.2%	37.0%
New Hampshire	30,325	8	8.9%	36.6%
Colorado	30,258	9	8.6%	36.3%
Minnesota	30,008	10	7.7%	35.2%
Nevada	29,900	11	7.3%	34.7%
Delaware	29,680	12	6.5%	33.7%
Washington	29,225	13	4.9%	31.7%
California	29,075	14	4.4%	31.0%
Virginia	28,970	15	4.0%	30.5%
Rhode Island	28,548	16	2.5%	28.6%
Pennsylvania	28,102	17	0.9%	26.6%
Alaska	27,891	18	0.1%	25.7%
Michigan	27,366	19	-1.8%	23.3%
Florida	27,293	20	-2.0%	23.0%
Hawaii	27,042	21	-2.9%	21.8%
Wisconsin	26,784	22	-3.9%	20.7%
Nebraska	26,614	23	-4.5%	19.9%
Georgia	26,612	24	-4.5%	19.9%
Ohio	26,507	25	-4.9%	19.4%
Texas	26,248	26	-5.8%	18.3%
Oregon	26,235	27	-5.8%	18.2%
Kansas	26,038	28	-6.5%	17.3%
Wyoming	25,899	29	-7.0%	16.7%
Missouri	25,862	30	-7.2%	16.5%
North Carolina	25,842	31	-7.2%	16.4%
Indiana	25,658	32	-7.9%	15.6%
Vermont	25,372	33	-8.9%	14.3%
Iowa	25,074	34	-10.0%	13.0%
Tennessee	24,968	35	-10.4%	12.5%
South Dakota	24,386	36	-12.5%	9.9%
Arizona	24,342	37	-12.6%	9.7%
Maine	24,010	38	-13.8%	8.2%
North Dakota	23,324	39	-16.3%	5.1%
South Carolina	22,930	40	-17.7%	3.3%
Kentucky	22,650	41	-18.7%	2.0%
Oklahoma	22,633	42	-18.8%	2.0%
Alabama	22,577	43	-19.0%	1.7%
Louisiana	22,548	44	-19.1%	1.6%
Utah	22,527	45	-19.1%	1.5%
Idaho	22,196	46	-20.3%	0.0%
Montana	21,712	47	-22.1%	-2.2%
Arkansas	21,582	48	-22.5%	-2.8%
New Mexico	21,464	49	-23.0%	-3.3%
West Virginia	20,559	50	-26.2%	-7.4%
Mississippi	20,254	51	-27.3%	-8.8%